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STATE OF KANSAS

Department of Administration

Division of Accounts and Reports

FINANCIAL REPORT

For Period

July 1, 1980, to June 30, 1981

JOHN CARLIN

Governor

PATRICK J. HURLEY

Secretary of Administration

DEPARTMENT OF ADMINISTRATION

JAMES R. COBLER

Director

DIVISION OF ACCOUNTS AND REPORTS

Table of Contents

	Page
LETTER OF TRANSMITTAL	iii
GENERAL COMMENTS ON STATE'S FUNDS	iv
COMBINED STATEMENTS--SECTION I	1
GENERAL FUND--SECTION II	17
FEDERAL REVENUE SHARING FUND--SECTION III	33
SPECIAL REVENUE FUNDS--SECTION IV	39
HIGHWAY FUNDS--SECTION V	45
ENTERPRISE FUNDS--SECTION VI	51
INTRAGOVERNMENTAL SERVICE FUNDS--SECTION VII	57
TRUST AND AGENCY FUNDS--SECTION VIII	63
CAPITAL PROJECTS FUNDS--SECTION IX	69
CLEARING, REFUND AND SUSPENSE FUNDS--SECTION X	77
PAYROLL CLEARING FUND--SECTION XI	83
REVENUE BOND INDEBTEDNESS--SECTION XII	89
DIRECTORY OF STATEMENTS INCLUDED IN VOLUME II--SECTION XIII	103

STATE OF KANSAS

DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS AND REPORTS

JOHN CARLIN
Governor

JAMES R. COBLER
Director of Accounts and Reports

State Office Building
Topeka, Kansas 66612-1574
(913) 296-2311

October 21, 1981

The Honorable John Carlin
Governor of the State of Kansas

Dear Governor Carlin:

Submitted herewith is the twenty-eighth Annual Financial Report of the State of Kansas prepared by the Division of Accounts and Reports, Department of Administration, in compliance with K.S.A. 75-3735 and the requirements contained therein.

This report includes a summarization of the financial transactions recorded in the central accounting records for the fiscal year ending June 30, 1981. These financial transactions are summarized into ten major fund class groupings which are found in Sections II through XI. In addition, information pertaining to the bond indebtedness of the State is provided in Section XII.

Of particular interest, is the condition of the State General Fund which reflects a balance at June 30, 1981, of $139,533,495.90 that is available to finance appropriations of the succeeding fiscal year. Also of particular interest are the payments in the form of aid to local government units that amounted to $566,927,000 or 45 percent of the expenditures made from the State General Fund during fiscal year 1981. For additional highlights pertaining to some of the major elements of the state's operation for this period, your attention is invited to the section of the report entitled "General Comments on State's Funds".

More detailed information pertaining to individual funds and other miscellaneous financial information will be published in a supplemental volume at a later date.

If this office can provide additional information or answer any questions concerning items contained in this report, please let me know.

Respectfully submitted,

James R. Cobler

James R. Cobler, Director
Division of Accounts and Reports

JRC:jvs

GENERAL COMMENTS ON STATE'S FUNDS

This is the twenty-eighth annual financial report prepared by the Division of Accounts and Reports. Statements presented in Volume I have been prepared to show all funds deposited and disbursed from the State Treasury for the fiscal year on a summary fund class basis along with comparative data of the preceding fiscal year. These statements also include the activity of the Department of Transportation, Kansas Public Employees Retirement System and the Department of Health and Environment investments which are maintained outside the central accounting system. Financial statements presented in the forthcoming volume II will be prepared for each individual fund and reported within that fund's particular fund class group.

Financial information included in this report is based on records of the Division of Accounts and Reports, which are maintained in accordance with generally accepted governmental statutes that require the "ear-marking" of resources into separate financial entities called funds which have a specific function or objective as provided by law. There are certain funds which are not included in this report due to their exemption by law from operating through the State Treasury. Funds that are exempt include local custodial funds collected in a trust capacity; locally-held revolving funds; student union, athletic corporation and cafeteria fees of the state universities; and transactions of the Kansas Turnpike Authority.

The financial accounts of the State of Kansas are maintained through the use of ten classes of funds as follows: 1. General Fund; 2. Federal Revenue Sharing Fund; 3. Special Revenue Funds; 4. Highway Funds; 5. Enterprise Funds; 6. Intragovernmental Service Funds; 7. Trust and Agency Funds (Employment Security Funds and Retirement Funds are included in this class and shown separately); 8. Capital Projects Funds (Kansas Educational Building Fund, State Institutions Building Fund and Correctional Institutions Building Fund are included in this class and shown separately); 9. Clearing, Refund and Suspense Funds; and 10. Payroll Clearing Fund. Information pertaining to each class of funds for the fiscal year ending June 30 will be found in Sections II through XI of this report. The primary financial statements that are found in each of these fund class sections include the balance sheet, resources available for appropriations (on appropriated funds only), analysis of change in unencumbered cash balance and a combined statement of revenue and expenditures.

Receipts are recorded when the cash is received by the State Treasurer. Receivables due state agencies are not included in this report, but will be credited to the proper fund when received by the State Treasurer in the form of cash.

Expenditures used in this report are based on the actual amount of warrants issued and interfund transactions processed during the fiscal year. This differs from the expenditures as used in budget documents which include both actual cash expenditures and the amount of funds reserved for the payment of contracts, orders and other obligations. Monies reserved for the payment of contracts, orders and other obligations are not shown as expenditures on the records of the Division of Accounts and Reports until warrants are issued or interfund transactions processed for their liquidation.

Balance sheets presented in the various sections of this report include as assets unexpended cash in the State Treasury (including the Unemployment Trust Fund deposited in the U. S. Treasury), agency funds invested in securities, cash with

banks for the purchase of investments, State's share of ad valorem taxes due from County Treasurers, agencies' imprest funds and amounts to be provided for bond redemption. Land, buildings, capital improvements, equipment and supplies owned by the State and its agencies are not included in the balance sheet. These items are expensed at the time of purchase or construction.

Additional details on individual funds and other fiscal year information will be included in a supplemental volume to be published at a later date. A directory of statements contained in the supplemental volume is included in Section XIII of this volume.

Revenue bond indebtedness of the state agencies responsible for the administration of such debt is given in Section XII. Commentary, a schedule and a graph pertaining to the revenue bond indebtedness is also presented on pages xxii, xxiii, and xxiv. Also contained in this section are comments, special statements, charts and graphs pertaining to the several different classes of funds included in this report.

GENERAL FUND

The General Fund is maintained to finance all authorized governmental activities not provided by special funds. Revenues not dedicated for special funds are deposited into the General Fund. Disbursements from the General Fund are authorized by legislative appropriation acts.

Information on the General Fund transactions are presented below and on the following pages through the use of charts, graphs, statements and comments. Additional details on the revenues, expenditures, appropriations and balances of the General Fund are presented in Section II of this report.

A comparison of the unencumbered cash balance of the General Fund at June 30, 1981, and June 30, 1980, is presented in the statement below. A graph showing revenues, expenditures and available balances at the close of fiscal years 1972 through 1981 is presented on page ix of this report.

GENERAL FUND
COMPARISON OF RESOURCES AVAILABLE FOR APPROPRIATIONS
FOR THE FISCAL YEARS ENDING JUNE 30

	1981	1980
Cash with State Treasurer at June 30	$173,830,946.28	$207,311,880.64
Less Outstanding Obligations:		
Unredeemed Warrants	$ 10,159,637.15	$ 11,589,747.29
Unliquidated Encumbrances	11,576,023.50	12,433,860.32
Appropriation Balances Reappropriated	12,561,789.73	21,514,710.14
Total Outstanding Obligations at June 30	$ 34,297,450.38	$ 45,538,317.75
Unencumbered Cash Balance Available to Finance Succeeding Fiscal Year Appropriations at June 30	$139,533,495.90	$161,773,562.89

GENERAL FUND REVENUES

The General Fund revenue collections for the 1981 fiscal year were $1.23 billion as compared to $1.1 billion for the 1980 fiscal year. This amounted to an increase of $128.7 million, or 11.7 percent. An analysis of the sources of revenue discloses that $1.15 billion, or 94 percent of the total 1981 fiscal year revenue was derived from tax sources. The non-tax sources of revenue amounted to $76.9 million, or 6 percent of the total revenues. Page vii of this report presents pie charts showing percentages of total revenues collected and total tax revenues collected.

The General Fund statement presented below indicates that the major increases in revenue collections are in the categories of Income and Inheritance Taxes ($81.2 million), Sales and Compensating Taxes ($30.8 million) and minor increases in the remaining categories of tax revenues of $7.1 million. The non-tax revenues show an overall increase of $9.5 million which is reflected primarily in the categories of Revenue from the Use of Money and Property and Other Non-Tax Revenues.

A detailed comparative statement of operating and non-operating revenue of the General Fund is provided in Section II of this report on pages 23 through 25.

GENERAL FUND
COMPARATIVE STATEMENT OF REVENUE
FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands		
	1981	1980	Increase (Decrease)
TAX REVENUES			
Property	$ 5,496	$ 4,335	$ 1,161
Income and Inheritance	593,538	512,306	81,232
Sales and Compensating	449,213	418,389	30,824
Cigarette	33,012	31,845	1,167
Cereal Malt Beverage	5,124	4,966	158
Liquor Enforcement	8,150	7,340	810
Liquor Gallonage	11,589	11,512	77
Tobacco Products	939	826	113
Corporation Franchise	6,393	5,685	708
Wheat	200	200	0
Car Companies	701	588	113
Insurance Companies	34,953	32,176	2,777
Bingo Enforcement	231	209	22
Transiet Guest Tax	30	18	12
Motor Vehicle Dealer's	19	26	(7)
Other Gross Receipts	3	2	1
TOTAL TAX REVENUES	1,149,591	1,030,423	119,168
NON-TAX REVENUES			
Agency Earnings:			
Service Charges	3,117	3,011	106
Licenses, Permits and Registrations	2,939	2,729	210
Sales of Commodities	727	692	35
Grain Marketing Assessments	102	140	(38)
Total Agency Earnings	6,885	6,572	313
Revenue From the Use of Money and Property	64,960	62,807	2,153
Gifts, Donations and Grants	614	557	57
Other Non-Tax Revenues	18,562	15,276	3,286
Transfers of Revenue (Net)	(14,080)	(17,799)	3,719
TOTAL NON-TAX REVENUES	76,941	67,413	9,528
GROSS REVENUE	$1,226,532	$1,097,836	$ 128,696

TOTAL GENERAL FUND REVENUES $1.226 MILLION

GENERAL FUND EXPENDITURES

The General Fund expenditures for the 1981 fiscal year totaled $1.258 billion as compared to $1.112 billion for the 1980 fiscal year. This represents an increase of $146.6 million or 13.2 percent. The analysis of expenditures by object categories presented in the statement on the following page shows that the major increases are primarily reflected in Salaries and Wages ($46.6 million, or 14.1 percent over last fiscal year) and Aid to Local Units ($59.1 million or 11.6 percent over last fiscal year). All other categories show a net increase of 41.0 million, or 14.9 percent over last fiscal year.

The analysis of expenditures by function of government presented in the statement on the following page shows that the major increases are in Education and Research ($77.1 million, or 10.8 percent over last fiscal year), Public Welfare ($35.1 million, or 19.3 percent over last fiscal year), and Health and Hospitals ($14.4 million, or 26.7 percent over last fiscal year). All other functions of government show a combined increase of $20.0 million, or 12.5 percent increase over last fiscal year.

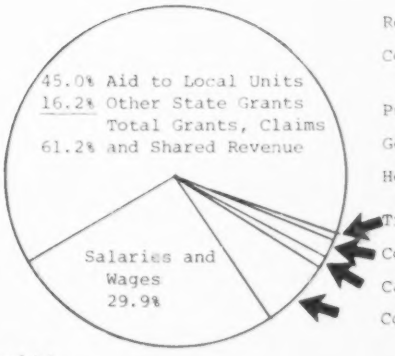
Presented on the following page are pie charts showing percentages of total expenditures by object and total expenditures by function. Pages 26 through 28 of this report provide a detailed comparative statement of operating and non-operating expenditures of the General Fund.

GENERAL FUND
COMPARATIVE STATEMENT OF EXPENDITURES
FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands			Percentage of Increase (Decrease)
	1981	1980	Increase (Decrease)	
EXPENDITURES BY OBJECT				
Salaries and Wages	$ 376,302	$ 329,723	$ 46,579	14.1
Contractual Services	76,683	68,362	8,321	12.2
Commodities	15,027	14,749	278	1.9
Capital Outlay	11,763	11,411	352	3.1
Grants, Claims and Shared Revenue:				
Aid to Local Health Units	669	492	177	36.0
Aid to Local Mental Health Units	4,554	3,075	1,479	48.1
Aid to the Retarded Communities	2,370	1,774	596	33.6
Aid to Local Soil Conservation Districts	598	528	70	13.3
Aid to Local School Districts	483,092	428,890	54,202	12.6
Aid to Local and Regional Libraries	759	608	151	24.8
Arts Program Grants	174	119	55	46.2
Aid to Local Agencies on Aging	993	862	131	15.2
Presidential Preference Primary	1,036	0	1,036	100.0
Aid to Watershed and Ground-Water Management Districts	866	729	137	18.8
Retirement Contributions for Local School District Employees	35,900	36,585	(685)	(1.9)
Local Ad Valorem Tax Reduction Fund	19,469	18,361	1,108	6.0
Rural Water District Emergency Grants	522	1,572	(1,050)	(66.8)
Matching Omnibus Crime Act Grants	68	97	(29)	(29.9)
County and City Revenue Sharing	14,711	13,753	958	7.0
County Inheritance Tax Fund	1,146	399	747	187.2
Total Aid for Local Units	566,927	507,844	59,083	11.6
School Service Annuities	10,405	10,465	(60)	(0.6)
Social Welfare Assistance	172,695	137,540	35,155	25.6
Homestead Property Tax Relief	9,387	10,560	(1,173)	(11.1)
Other State Grants and Claims	11,173	9,361	1,812	19.4
Total Grants, Claims and Shared Revenue	770,587	675,770	94,817	14.0
Debt Service Interest	0	0	0	0
Debt Service Principal	0	0	0	0
Transfers and Non-Expense Items	8,221	11,929	(3,708)	(31.1)
GROSS EXPENDITURES	$1,258,583	$1,111,944	$146,639	13.2
EXPENDITURES BY FUNCTION				
Education and Research	793,028	715,882	77,146	10.8
Public Welfare	217,131	182,062	35,069	19.3
General Government	120,397	108,153	122,244	11.3
Health and Hospitals	68,465	54,025	14,440	26.7
Public Safety	43,454	37,220	6,234	16.8
Agriculture and Natural Resources	11,649	10,774	875	8.1
Recreational and Historical	4,459	3,816	643	16.9
Highways and Other Transportation	0	12	(12)	(100.0)
GROSS EXPENDITURES	$1,258,583	$1,111,944	$146,639	13.2

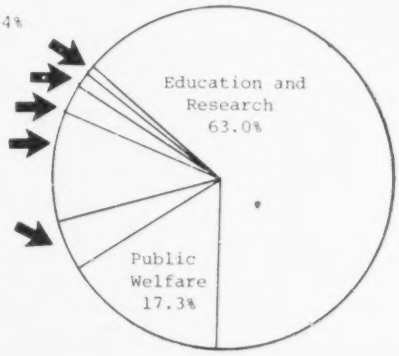
TOTAL GENERAL FUND EXPENDITURES $1.26 BILLION

BY OBJECT



Recreational and Historical .4%
Conservation of Agriculture and Natural Resources .9%
Public Safety 3.4%
General Government 9.6%
Health and Hospitals 5.4%
Transfers .7%
Commodities 1.2%
Capital Outlay .9%
Contractual Services 6.1%

BY FUNCTION

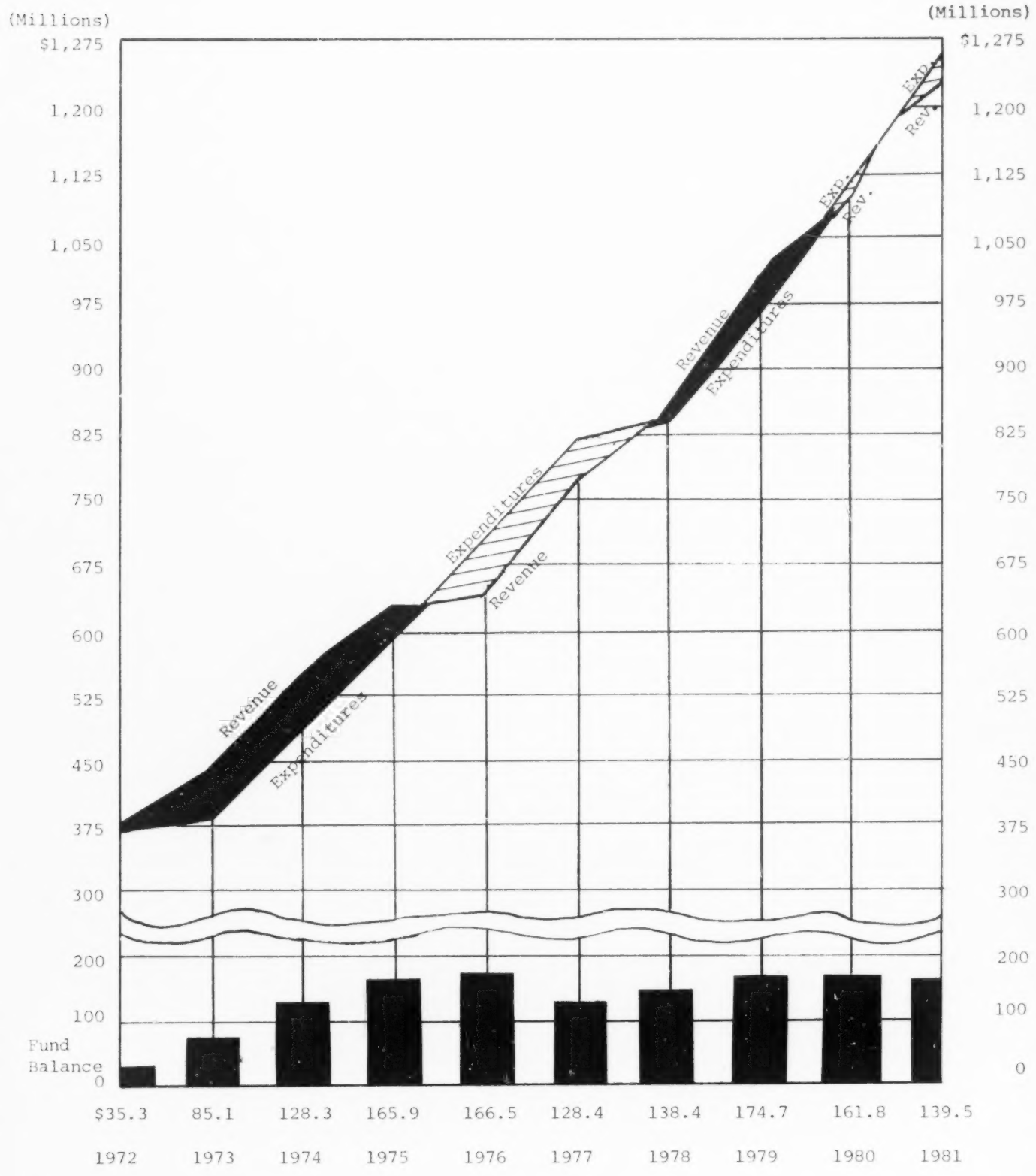


STATE OF KANSAS

GENERAL FUND

REVENUE, EXPENDITURES AND AVAILABLE BALANCE

(BY FISCAL YEAR)



KANSAS EDUCATIONAL BUILDING FUND

The Kansas Educational Building Fund was created by law and receives a portion of the proceeds of all property subject to ad valorem taxation. The present tax levy of one mill provides funds for erecting, equipping and repairing buildings at the educational institutions under the control of the Board of Regents. Expenditures from this fund are made on the basis of appropriations by the Legislature.

Revenues credited to the fund for fiscal year 1981 consisted primarily of tax moneys. Total revenues received into the fund for the 1981 fiscal year were 10.4 million as compared to $9.7 million credited for the 1980 fiscal year. Expenditures from the fund in the 1981 fiscal year were $11.7 million as compared to $10.3 million for the 1980 fiscal year. An analysis of the fund at June 30, 1981, shows resources of 5.9 million available to finance the succeeding fiscal year's appropriations.

Section IX entitled "Capital Projects Funds", presents detailed information on revenues, expenditures, and balances of the Kansas Educational Building Fund.

STATE INSTITUTIONS BUILDING FUND

The State Institutions Building Fund was created by law and receives a portion of the proceeds of the annual permanent state tax levied on all property subject to ad valorem taxation.

The present tax levy is five-tenths mill which provides funds for constructing, repairing and equipping buildings at the several charitable, benevolent and mental institutions of the State. Expenditures from this fund are based on appropriations by the Legislature.

The revenue credited to the fund from taxes amounted to $5.1 million for fiscal year 1981 as compared to $4.8 million for fiscal year 1980, an increase of $340 thousand.

Expenditures from the fund for fiscal year 1981 amounted to $6.0 million as compared to $2.8 million for the preceding fiscal year. An analysis of the balance sheet at June 30, 1981, shows resources of $3.9 million were available to finance the succeeding year's appropriations as compared to $3.4 million at June 30, 1980.

Section IX entitled "Capital Projects Funds", presents detailed information on revenues, expenditures, and balances of the State Institutions Building Fund.

CORRECTIONAL INSTITUTIONS BUILDING FUND

The Correctional Institutions Building Fund was created by the 1976 Session of the Legislature. It received a portion of the proceeds on the annual permanent state tax levied on all property subject to ad valorem taxation. The authorization for the tax levy of one-tenth mill expired on November 1, 1978.

The proceeds raised by the levy are available for the use and benefit of state correctional institutions. Authorization for expenditures from this fund is based on appropriations by the Legislature. The expenditures from the fund for fiscal year 1981 amounted to $789 thousand as compared to $475 thousand for the preceding fiscal year. An analysis of the balance sheet at June 30, 1981, shows resources of $140 thousand available to finance the succeeding year's appropriations.

Section IX entitled "Capital Projects Funds", presents detailed information on revenues, expenditures, and balances of the Correctional Institutions Building Fund.

TRANSPORTATION FUNDS

Transportation funds consist primarily of the State Highway Fund, Urban Mass Transit Fund, Federal Highway Safety Fund, Rural Highway Public Transportation Demonstration Fund, State Freeway Construction Fund, State Freeway Fund, Restricted Fee's Fund, County Equalization and Adjustment Fund and the City and County Highway Fund A comparative combined statement of revenue, expenditures and balances of these funds is presented on the following page.

Revenues deposited into the Transporation Funds are generally restricted by law for financing activities of the Department of Transportation in the construction, reconstruction and maintenance of the state system of highways and the distribution to counties and cities of shared revenue from motor fuel taxes for maintaining roads and streets.

The comparative combined statement on the following page shows the total revenues were $354.3 million for fiscal year 1981 as compared to $350.9 million for fiscal year 1980, an increase of $3.4 million. Operating revenues amounted to $363.2 million for fiscal year 1981 as compared to $354.7 million for the preceding fiscal year, an increase of $8.5 million.

The increase in operating revenues is primarily due to the category of Federal Grants for Highways and Bridges which increased $8.0 million over fiscal year 1980. Non-operating revenues for fiscal year 1981 amounted to a negative $8.9 million as compared to a negative $3.8 million for fiscal year 1980.

The decline in non-operating revenues is the net result of two primary factors: 1. the Department of Transportation issued highway revenue bonds with a face value of $40 million during fiscal year 1980 which concluded the issuance of bonds authorized by K.S.A. 68-2304 and 2. legislation enacted by the 1980 Legislature authorized the transfer of money from the State General Fund into the State Freeway Fund which represents interest earned by the State Pooled Money Invesiment Board on the average daily balance of the Highway Fund in the State Treasury. These transfers provided $9.3 million to the State Freeway Fund during the fiscal year.

The total expenditures from Transportation Funds were $411.6 million for fiscal year 1981 as compared to $364 million for fiscal year 1980, an increase of $47.3 million. Operating expenditures for fiscal year 1981 totaled $395.5 million as compared to $381.4 million last fiscal year, an increase of $14.2 million. The largest increase was in the category of Salaries and Wages, which shows a $8.1 million increase over last fiscal year. Non-operating Expenditures for fiscal year 1981 amounted to $16.0 million as compared to a negative $17.1 million last fiscal year, an increase of $33.1 million. The increase is primarily due to the category of Advances for Purchase of Investments and Other Non-operating Expenditures which experienced an increase of $37.2 million.

The total outstanding indebtedness at June 30, 1981, for highway revenue bonds issued is $247.13 million to be retired by fiscal year 2003. The proceeds of the bond sales as well as monies of the State Freeway Fund may be invested until cash is needed for payment of authorized obligations.

The unexpended cash balance at June 30, 1981, is $67.0 million. However, obligations consisting of orders and contracts for services, supplies, equipment and capital construction at June 30, 1981, amounted to $216.5 million. Although the amount of obligations exceeds the available unexpended cash balance, revenue is anticipated to be received in time to meet these obligations as they become due.

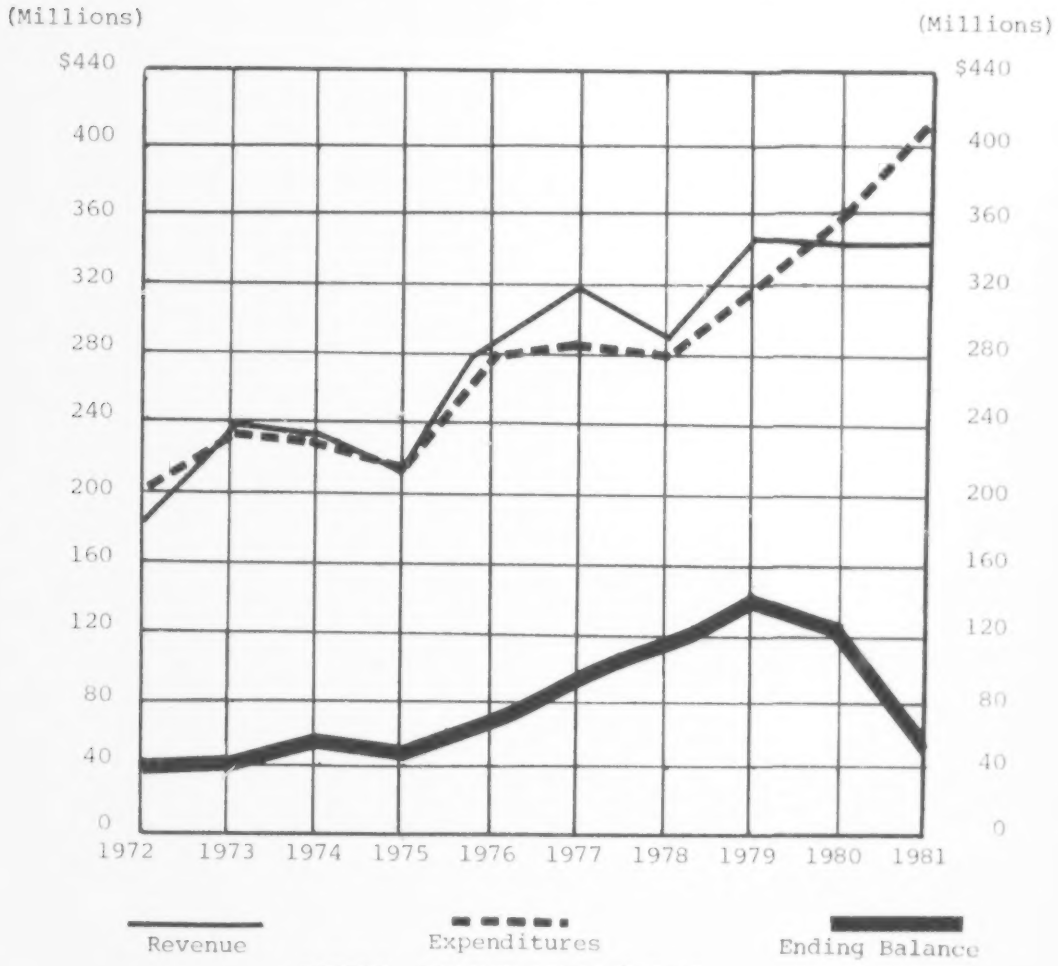
A graph depicting revenues, expenditures and unexpended balances of the Transportation funds from fiscal year 1972 through fiscal year 1981 is presented on page xiii of this section.

TRANSPORTATION FUNDS
COMPARATIVE COMBINED STATEMENT OF REVENUE, EXPENDITURES AND BALANCES
FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands	
	1981	1980
Beginning Unexpended Cash Fund Balance	$ 124,246	$ 137,589
Operating Revenues:		
Motor Fuel Taxes	114,633	118,906
Motor Vehicle Registration Taxes	65,702	66,211
Operate Motor Vehicles (Licenses)	2,407	2,391
Interest and Dividends from Investments	24,909	22,815
Gain or Loss on Investments Sold	(3,321)	(2,809)
Federal Grants for Highways and Bridges	143,683	135,682
Other Grants, Gifts, Donations and Contributions	13,917	10,220
Other Operating Revenue	1,311	1,283
Total Operating Revenue	363,241	354,699
Nonoperating Revenues:		
Revenue Bond Proceeds and Accrued Interest on Revenue Bonds Issued	0	0
Transfers to and From Highway Funds	(9,310)	(4,326)
Other Nonoperating Revenue	401	549
Total Nonoperating Revenue	(8,909)	(3,777)
Total Revenue	354,332	350,922
Total Cash Available for Expenditure	478,578	488,511
Operating Expenditures:		
Salaries and Wages	64,313	56,181
Contractual Services	22,470	22,729
Commodities	21,368	18,494
Capital Outlay (Other)	18,997	13,120
Highway and Bridges (Direct Payments)	208,797	212,910
Distribution to Cities, Counties and Townships	44,398	42,599
Federal Aid to Qualified Non-State Organizations	1,177	662
Federal Highway Safety Aid to Other State Agencies	9	19
Interest Charges on Construction Bonds	13,956	14,470
State Aid to Qualified Non-State Organizations	30	70
Claims	38	111
Total Operating Expenditures	395,553	381,365
Nonoperating Expenditures:		
Repayment of Principal on Highway Bonds	10,850	10,635
Advances for Purchase of Investments and Other Nonoperating Expenditures	4,825	(32,388)
Refunds	56	4,349
Transfers	284	304
Total Nonoperating Expenditures	16,015	(17,100)
Total Expenditures	411,568	364,265
Ending Unexpended Cash Fund Balance *	67,010	124,246
Unliquidated Encumbrances June 30	216,478	265,174
Unencumbered Balance June 30	$(149,468)	$(140,928)

* Not included are the State Freeway Fund investments (at cost) amounting to $76,276,657.33 and cash in the amount of $401,864.67 and the State Freeway Construction Fund investments (at cost) amounting to $125,352,414.72 and cash in the amount of $(25,136.08) for a total of $202,005,800.64.

TRANSPORTATION FUNDS
REVENUE, EXPENDITURES AND ENDING UNEXPENDED BALANCES
(FISCAL YEARS 1972 THROUGH 1981)



FEDERAL REVENUE SHARING FUND

Federal Revenue Sharing monies were authorized from the Federal Government under the State and Local Fiscal Assistance Act of 1972 (P.L. 92-512) and amended under (P.L. 94-488) of 1976, but expired as of September 30, 1980. Fiscal year 1982 revenue is expected to be only $2 million of interest income. The Legislature established this fund in the State Treasury and declared the monies placed into the fund be trust funds subject to appropriation the same as other funds of the state. The legislation provided further for the investment of these monies and directed that the interest income received also be credited to this trust fund. During the 1981 fiscal year, monies received under the Federal Act were $10.1 million as compared to $20.1 million for fiscal year 1980. Interest income from invested balances produced an additional $3.0 million in revenue. This revenue, plus the unencumbered balance at June 30, 1980, of $22.3 million, was used to finance fiscal year 1981 appropriations of $15.8 million. The unencumbered cash balance at June 30, 1981, available to finance the succeeding fiscal year appropriations is $21.5 million. Additional details of the Federal Revenue Sharing Fund may be found in Section III of this report entitled "Federal Revenue Sharing Fund".

EMPLOYMENT SECURITY FUND

The Employment Security Fund was established by law as a special fund, separate and apart from all public monies or funds of the State. The law provides that the fund consist of three separate accounts as follows: (1) a clearing account, (2) an unemployment trust fund and (3) a benefit account. Deposits into this fund consist of contributions, fines and penalties levied on employers for unemployment benefits, interest earned on trust funds deposited in the U.S. Treasury, federal grants for unemployment benefits to federal employees and ex-servicemen and federal grants for fifty-percent of the extended benefits to a maximum of thirteen weeks. Expenditures from the fund are paid to recipients for a period of twenty-six weeks with some extended benefits for an additional thirteen weeks.

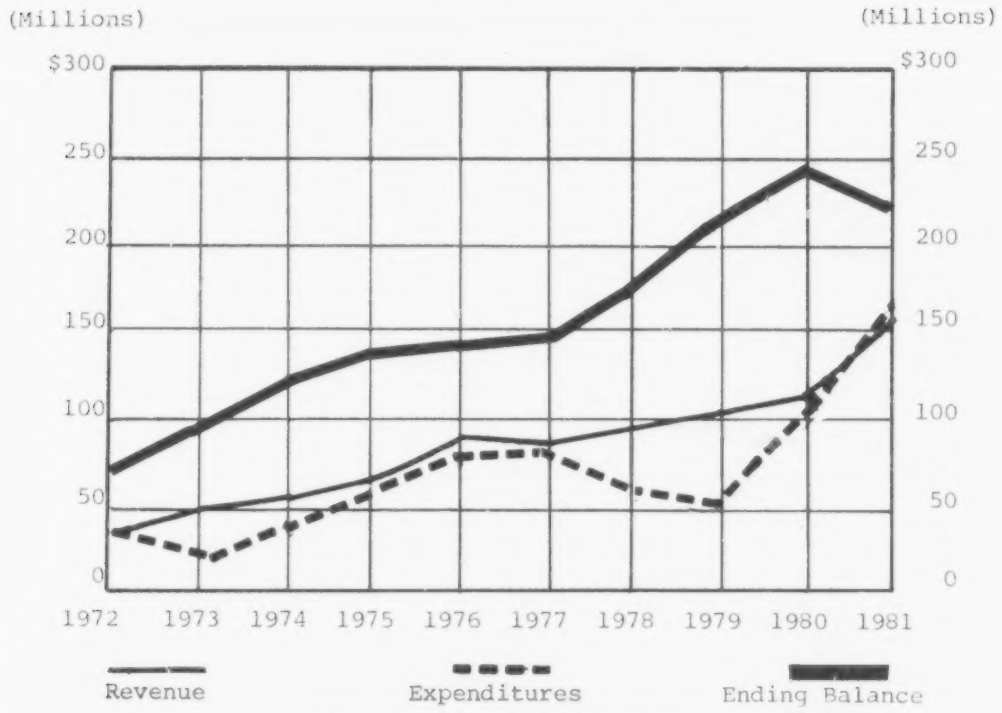
Analysis of the Employment Security Fund transactions for fiscal year 1981 shows total revenue of $152.2 million as compared to $113.6 million last fiscal year. Expenditures this fiscal year totaled $168.4 million as compared to $91.2 million during fiscal year 1980. The most significant change in revenue for this fiscal year occurred in the category of Federal Grants which increased $31.5 million from the preceding fiscal year. The most significant change in the expenditures for this fiscal year occurred in the category of Regular Unemployment Benefits which increased $51.1 million over fiscal year 1980. Expenditures exceeded revenues this fiscal year by $16.3 million to decrease the fund balance to $225.3 million at June 30, 1981.

Presented below is a comparative statement of revenues, expenditures and ending fund balances for fiscal year 1981 and 1980. A graph illustrating the past ten years is presented on the following page. Additional detail is presented in Section VIII of this report entitled "Trust and Agency Funds."

EMPLOYMENT SECURITY FUND
COMPARATIVE STATEMENT OF REVENUE, EXPENDITURES AND FUND BALANCE
FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands 1981	1980
Beginning Fund Balance	$241,603	$219,221
Operating Revenue:		
Employer Payroll Contributions	89,029	88,073
Interest on Deposits with U.S. Treasury	20,478	16,438
Federal Grants for Federal Employees, Ex-Servicemen and Extended Benefits	37,113	5,552
Other Operating Revenue	27	20
Total Operating Revenue	146,647	110,083
Nonoperating Revenue	5,516	3,478
Total Revenue	152,163	113,561
Total Cash Available for Expenditure	393,766	332,782
Operating Expenditures:		
Regular Unemployment Benefits	135,743	84,654
Federal Employees Unemployment Benefit	1,462	1,176
Ex-Servicemen Unemployment Benefits	3,153	3,406
Special Unemployment Assistance (SUA)	0	0
Disaster Unemployment Assistance	0	4
Worker Adjustment Unemployment Assistance	26,955	876
Total Operating Expenditures	167,313	90,116
Nonoperating Expenditures	1,109	1,063
Total Expenditures	168,422	91,179
Ending Fund Balance	$225,344	$241,603

EMPLOYMENT SECURITY FUND
REVENUE, EXPENDITURES AND ENDING BALANCE
(FISCAL YEARS 1972 THROUGH 1981)



COMBINED FUNDS OF THE STATE

Statements have been prepared on the following pages on the combined revenue and expenditure transactions for all funds deposited and disbursed through the State Treasury. The forthcoming statements show comparative statistics for both the 1981 and 1980 fiscal years and are prepared on the same basis for each fiscal year. Included in these statements are the financial transactions of 1,218 separate funds and 4,384 budgetary accounts for fiscal year 1981. It is important for the reader to remember that these statements are presented for statistical purposes only and the resources of one fund cannot be transferred to another fund unless authorized by statute.

The Comparative Statement of Operating Revenue has been prepared on a net basis by the subtraction of refunds from the gross receipts. The 1981 fiscal year shows an increase of $271.4 million over fiscal year 1980 in net operating revenues. The increase is reflected in all categories of revenue, except for Motor Fuel taxes and Other Revenue which decreased. The major increases are in the categories of Income and Inheritance Taxes, State Sales and Compensating Taxes, Revenue From the Use of Money and Property and Federal Grants.

The Comparative Statements of Operating Expenditures have been prepared on a net basis by subtracting amounts financed by non-operating sources of revenue from gross operating expenditures. The 1981 fiscal year shows an increase in net operating expenditures of $304.9 million over the preceding fiscal year. This increase is reflected in all major expenditure categories except Retirement Benefits, Highway and Other Capital Improvements, and Debt Service Interest.

Charts entitled "Where the Money Comes From" and "Where the Money Goes" have been prepared and are presented in this section on pages xviii and xix.

Additional detailed statements and a balance sheet on the combined funds of the State are presented in Section I of this report.

COMBINED FUNDS
COMPARATIVE STATEMENT OF OPERATING REVENUE
FOR THE FISCAL YEARS ENDING JUNE 30

OPERATING REVENUE	Amount in Thousands 1981	1980	Increase (Decrease)
Taxes:			
Property Taxes (Ad Valorem) (Net)	$ 21,142	$ 18,959	$ 2,183
Income and Inheritance Taxes (Net)	593,538	511,363	82,175
State Sales and Compensating Taxes (Net)	487,470	448,405	39,065
Cigarette and Tobacco Products Taxes (Net)	33,951	32,671	1,280
Motor Fuel Taxes (Net)	114,632	116,953	(2,321)
Cereal Malt and Liquor Taxes (Net)	32,478	29,525	2,953
Motor Vehicle Registration (Net)	65,879	64,322	1,557
Insurance Companies Taxes (Net)	37,767	34,879	2,888
Other Excise Taxes (Net)	7,901	7,061	840
Other Gross Receipts Taxes	2,900	2,110	790
Payroll Unemployment Taxes (Net)	89,029	88,073	956
Total Taxes	1,486,687	1,354,321	132,366
Agency Earnings	248,603	217,356	31,247
Revenue From the Use of Money and Property	252,690	202,393	50,297
Gifts, Donations and Grants:			
Federal Grants (Net)	652,688	595,181	57,507
Other Grants and Gifts	27,589	23,133	4,456
Total Gifts, Donations and Grants	680,277	618,314	61,963
Other Revenue	10,781	15,525	(4,744)
Total Revenue	2,679,038	2,407,909	271,129
Less: Refunds Not Classified	1,872	-2,192	(320)
NET OPERATING REVENUE	$2,677,166	$2,405,717	$271,449

COMBINED FUNDS
COMPARATIVE STATEMENT OF OPERATING EXPENDITURES
FOR THE FISCAL YEARS ENDING JUNE 30

OPERATING EXPENDITURES CLASSIFIED BY FUNCTION	Amount in Thousands 1981	1980	Increase (Decrease)	Percentage of Increase (Decrease)
General Government	$ 216,412	$ 187,131	$ 29,281	15.6
Public Welfare	687,810	548,047	139,763	25.5
Education and Research	1,158,545	1,066,149	92,396	8.7
Public Safety	54,183	48,620	5,563	11.4
Conservation of Agriculture and Natural Resources	21,865	27,468	(5,603)	(20.4)
Health and Hospitals	118,893	101,633	17,260	17.0
Recreation and Historical	18,786	8,422	10,364	123.1
Highways and Other Transportation	410,507	394,550	15,957	4.0
NET OPERATING EXPENDITURES	$2,687,001	$2,382,020	$304,981	12.8

COMBINED FUNDS
COMPARATIVE STATEMENT OF OPERATING EXPENDITURES
FOR THE FISCAL YEARS ENDING JUNE 30

OPERATING EXPENDITURES CLASSIFIED BY OBJECT	Amount in Thousands 1981	1980	Increase (Decrease)
Gross Expenditures for State Operations and Services:			
Salaries and Wages	$ 700,553	$ 622,887	$ 77,666
Contractual Services	229,454	205,482	23,972
Commodities	97,986	88,837	9,149
Capital Outlay	37,988	34,955	3,033
Total Expenditures for State Operations and Services	1,065,981	952,161	113,820
Less: Expenditures from Non-Operating Revenue	33,367	28,273	5,094
NET EXPENDITURES FOR STATE OPERATIONS AND SERVICES	1,032,614	923,888	108,726
Gross Expenditures for Highway and Other Capital Improvements	253,502	259,390	(5,888)
Less: Expenditures from Borrowing	118	432	(314)
NET EXPENDITURES FOR HIGHWAY AND OTHER CAPITAL IMPROVEMENTS	253,384	258,958	(5,574)
Gross Expenditures for Local Assistance	708,383	648,196	60,187
Less: Expenditures from Non-Operating Revenue	1,167	806	361
NET EXPENDITURES FOR LOCAL ASSISTANCE	707,216	647,390	59,826
Gross Expenditures for Other Claims and Grants:			
Direct Welfare Assistance	360,010	307,249	52,761
Homestead Property Tax Relief Payments	9,386	10,556	(1,170)
Other Claims and Grants	150,038	124,811	25,227
Total Expenditures for Other Claims and Grants	519,434	442,616	76,818
Less: Expenditures from Non-Operating Revenue	7,842	7,299	543
NET EXPENDITURES FOR OTHER CLAIMS AND GRANTS	511,592	435,317	76,275
Gross Expenditures for Employment Security Benefits	167,313	90,116	77,197
Less: Expenditures from Non-Operating Revenue	3,364	1,917	1,447
NET EXPENDITURES FOR EMPLOYMENT SECURITY BENEFITS	163,949	88,199	75,750
Gross Expenditures for Retirement Benefits	44,080	46,773	(2,693)
Less: Expenditures from Non-Operating Revenue	44,080	37,467	6,613
NET EXPENDITURES FOR RETIREMENT BENEFITS	0	9,306	(9,306)
Gross Expenditures for Debt Service Interest	18,306	18,996	(690)
Less: Expenditures from Non-Operating Revenue	60	34	26
NET EXPENDITURES FOR DEBT SERVICE INTEREST	18,246	18,962	(716)
NET OPERATING EXPENDITURES	$2,687,001	$2,382,020	$304,981

WHERE THE MONEY COMES FROM

	(millions)
PROPERTY TAX	$ 21.1
INCOME AND INHERITANCE TAX	593.5
SALES AND COMPENSATING TAX	487.5
CIGARETTE AND TOBACCO PRODUCTS TAX	34.0
MOTOR FUEL TAX	114.6
CEREAL MALT AND ALCOHOLIC LIQUOR TAX	32.5
MOTOR VEHICLE REGISTRATION	65.9
INSURANCE COMPANIES TAX	37.8
EMPLOYMENT SECURITY CONTRIBUTIONS	89.0
AGENCY EARNINGS	248.6
REVENUE FROM USE OF MONEY AND PROPERTY	252.7
GRANTS	680.3
OTHER REVENUE	19.7
NET OPERATING REVENUE	$2,677.2

WHERE THE MONEY GOES

(millions)

STATE OPERATIONS AND SERVICES ——————— $ 1,032.6

HIGHWAY AND OTHER CAPITAL IMPROVEMENTS

GROSS	253.5	
FINANCED FROM BORROWING	(.1)	253.4

LOCAL ASSISTANCE ——————— 707.2

CLAIMS AND GRANTS ——— 511.6

EMPLOYMENT SECURITY BENEFITS ——————— 163.9

RETIREMENT PAYMENTS ——————— 0.0

DEBT SERVICE INTEREST ——— 18.3

NET OPERATING EXPENDITURES ——— $2,687.0

LOCAL ASSISTANCE

The following statement and chart have been prepared to show the source and purpose of gross local assistance expenditures of both the Federal and State programs. Gross assistance expenditures to the local governmental units were $708.4 million in fiscal year 1981 as compared to $648.2 million in fiscal year 1980. The net increase in gross aid to local units for Federal expenditures amounted to $2.2 million, and for State expenditures. an increase of $62.4 million which results in a total increase of $60.2 million over fiscal year 1980.

Federal Assistance is provided to local units of government for highway purposes through the Federal Highway Safety Fund. Monies for secondary road projects are expended by the Department of Transportation for capital improvements, etc., and are classified as such in the financial statements.

LOCAL ASSISTANCE
FISCAL YEAR 1981 EXPENDITURES (GROSS)
(Amount in Millions)

	FEDERAL	STATE	TOTAL
EDUCATION	$ 67.9	$522.6	$590.5
PUBLIC WELFARE	8.7	-	8.7
GENERAL PURPOSE	.7	45.0	45.7
HIGHWAY	2.2	42.2	44.4
HEALTH	3.2	7.5	10.7
AGRICULTURE	-	2.0	2.0
PUBLIC SAFETY	3.3	.3	3.6
RECREATION	2.8	-	2.8
TOTALS	$ 88.8	$619.6	$708.4

COMBINED FUNDS
STATEMENT OF GROSS LOCAL ASSISTANCE EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 1981

PURPOSE AND PROGRAM	Amount in Thousands		
		Federal	State
EDUCATION			
State School Equalization		$ ---	$342,229
Junior Colleges and Municipal University		---	22,332
Education of Handicapped Children		6,987	39,415
Vocational Education		6,880	13,760
Retirement Contribution for School District Employees		---	35,900
State Safety Fund		---	1,448
School District Income Tax		---	63,079
Kansas Arts, Gifts and Grants		54	29
Elementary and Secondary Education		24,775	---
Food Assistance		27,470	2,385
Adult Basic Education		910	106
Higher Education Act of 1965		28	---
Aid for Libraries		644	759
Fort Leavenworth School District		---	705
Aid to Other Colleges and Universities		53	---
Career Incentive Act		119	---
Bilingual Education Program		---	477
GROSS AID FOR EDUCATION		67,920	522,624
PUBLIC WELFARE			
Federal Employment Assistance		8,576	---
Energy Conservation Grant		101	---
GROSS AID FOR PUBLIC WELFARE		8,677	---
GENERAL PURPOSES			
County and City Revenue Sharing		---	14,711
Local Ad Valorem Tax Reduction		---	19,469
Presidential Preference Primary		---	1,036
Liquor Enforcement		---	6 151
Firemen's Relief		---	2,001
Inter-Governmental Personnel Act		60	---
Bingo Enforcement Tax		---	441
Kansas Energy Conservation Plan		197	6
Flood Control		464	---
Sand Royalties		---	23
County Inheritance Tax		---	1,146
Local and Federal Planning		31	---
GROSS AID FOR GENERAL PURPOSES		752	44,984
HIGHWAY			
City and County Highway Fund		---	40,805
City Maintenance		---	1,384
Federal Highway Safety Act		2,065	---
Urban Mass Transit		140	---
Non-Urban Public Transportation		4	---
GROSS AID FOR HIGHWAY		2,209	42,189
HEALTH			
Local Health Units		3,194	581
Mental Health		---	4,513
Alcohol Abuse		---	5
Aid to the Retarded		---	2,370
GROSS AID FOR HEALTH		3,142	7,469
AGRICULTURE AND NATURAL RESOURCES			
Soil Conservation Districts		1	598
Rural Water Districts		---	522
Water Shed District		---	865
GROSS AID FOR AGRICULTURE AND NATURAL RESOURCES		1	1,985
PUBLIC SAFETY			
Omnibus Crime Act		2,106	64
Emergency Preparedness		652	---
Rural Fire Protection		99	---
Community Corrections Act		----	242
Juvenile Justice and Delinquency Prevention		418	---
GROSS AID FOR PUBLIC SAFETY		3,275	306
RECREATIONAL AND HISTORICAL			
Land and Water Conservation Act		2,731	---
National Historic Preservation Act		67	---
GROSS AID FOR RECREATIONAL AND HISTORICAL		2,798	---
GROSS AID TO LOCAL UNITS	$708,383	$88,826	$619,557

FEDERAL GRANTS

The net amount of federal grants deposited in the State Treasury during the 1981 fiscal year totaled $652.7 million as compared to $595.2 million received during the preceding fiscal year, which is an increase of $57.5 million in federal grants for the State of Kansas. The increase is reflected in all categories of grants, except Federal Revenue Sharing, which decreased $10 million. Assistance and Relief and Other Federal Grants experienced the greatest increases. There was also a large increase in the amount of unexpended grant monies returned to the Federal government. This was primarily due to the $16.5 million reimbursement to the Federal Highway Administration pursuant to HB 2587 of the 1981 Legislature.Except for the Federal Revenue Sharing Act monies and some federal reimbursements which are placed in the State General Fund, federal grant monies are used for specific programs and cannot be used in support of general state government.

Presented below is a statement showing the general purpose of federal grants and the amounts received during both the 1981 and 1980 fiscal years.

COMPARATIVE STATEMENT OF FEDERAL GRANTS
FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands		
GENERAL PURPOSE	1981	1980	Increase (Decrease)
Highways, Bridges and Grants for Primary, Urban and Secondary Roads	$143,683	$135,683	$ 8,000
Public Health	32,336	28,209	4,127
Assistance and Relief	233,371	201,704	31,667
Employment Security Administration	21,739	19,653	2,086
Education and Research	140,159	133,352	6,807
Other Federal Grants	88,095	57,206	30,889
Subtotal	659,383	575,807	83,576
Federal Revenue Sharing	10,127	20,085	(9,958)
Gross Federal Grants	669,510	595,892	73,618
Less: Return of Unexpended Federal Grants	16,822	711	16,111
NET FEDERAL GRANTS	$652,688	$595,181	$ 57,507

STATE BONDED INDEBTEDNESS

The State of Kansas does not have any general obligation bonds outstanding. However, statutory authority has been granted to issue bonds for academic facilities, student unions and dormitories at state universities by the State Board of Regents; highway construction by the Department of Transportation; sewage facilities by the Department of Health and Environment; National Guard armories by the Adjutant General; and office buildings by the Department of Administration.

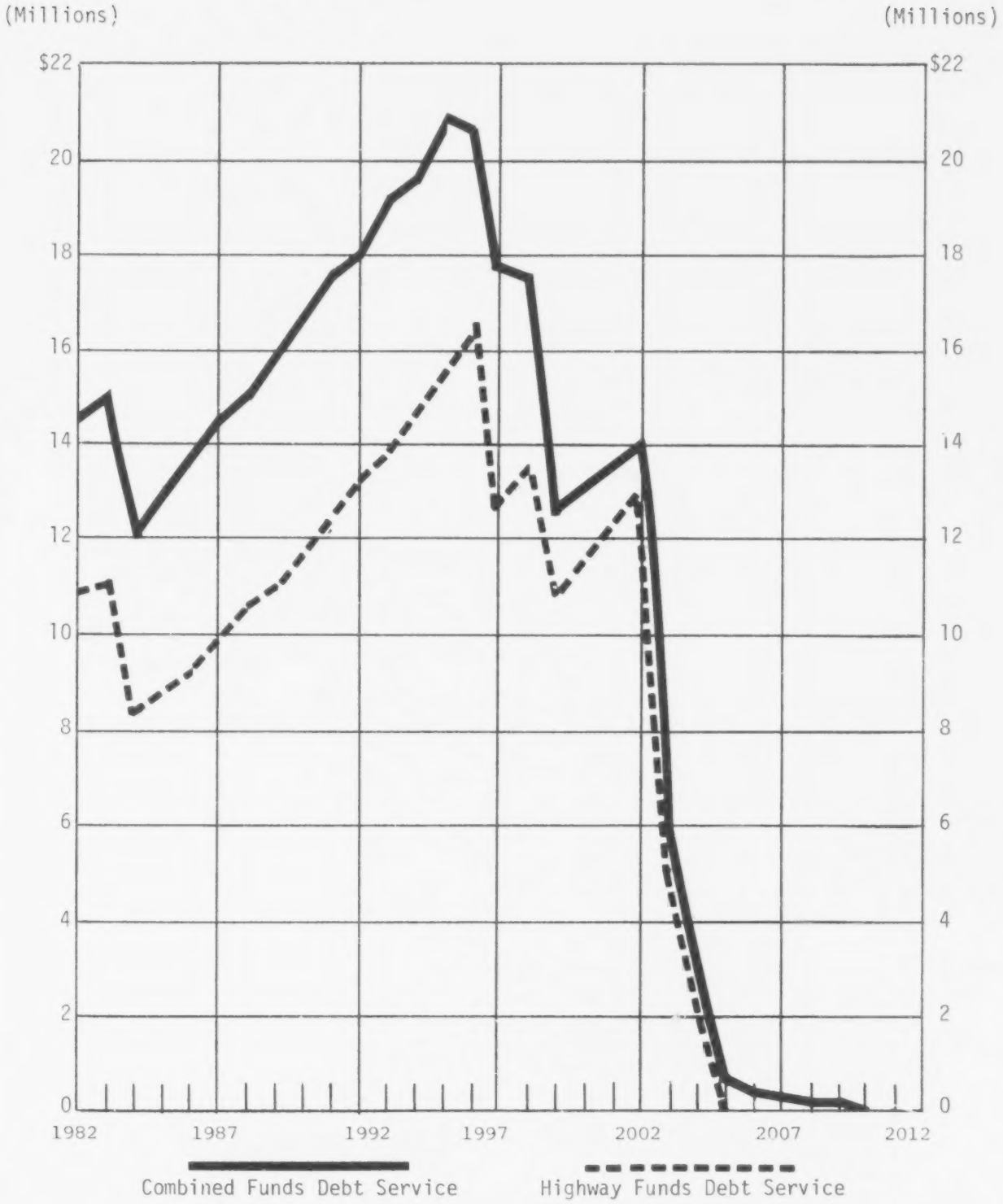
The total outstanding debt at June 30, 1981, was $330,886,000 as compared to $345,390,000 for fiscal year 1980. The decrease in bonded debt is due to debt principal payments of $14.4 million for this fiscal year.

Presented in the following schedule is the debt service requirements to maturity by fund class. Also, a graph reflecting the amount of debt payment requirements to be met for future year maturities is presented on the following page. Additional detail of the bond indebtedness is also presented in Section XII of this report.

BONDED DEBT BY FUND CLASS
DEBT SERVICE PRINCIPAL REQUIREMENTS TO MATURITY

Fiscal Year	Highway Funds	Enterprise Funds	Intra-governmental Service Funds	Capital Projects Funds	Fiscal Year Total
1982	$ 11,165,000	$ 2,982,000	$ 145,000	$ 615,000	$ 14,907,000
1983	8,300,000	3,123,000	65,000	685,000	12,173,000
1984	8,805,000	3,243,000	65,000	725,000	12,838,000
1985	9,330,000	3,346,000	65,000	740,000	13,481,000
1986	9,890,000	3,513,000	65,000	840,000	14,308,000
1987	10,490,000	3,620,000	65,000	860,000	15,035,000
1988	11,090,000	3,889,000	65,000	930,000	15,974,000
1989	11,700,000	3,934,000	65,000	975,000	16,674,000
1990	12,340,000	4,002,000	65,000	1,270,000	17,677,000
1991	13,025,000	4,236,000	65,000	830,000	18,156,000
1992	13,755,000	4,409,000	65,000	880,000	19,109,000
1993	14,535,000	4,384,000	65,000	435,000	19,419,000
1994	15,365,000	4,857,000	65,000	480,000	20,767,000
1995	16,245,000	4,177,000	65,000	130,000	20,617,000
1996	12,695,000	4,472,000	65,000	535,000	17,767,000
1997	13,410,000	4,098,000		140,000	17,648,000
1998	10,855,000	1,547,000		140,000	12,542,000
1999	11,475,000	1,454,000		150,000	13,079,000
2000	12,130,000	1,257,000		150,000	13,537,000
2001	12,830,000	1,088,000		160,000	14,078,000
2002	5,100,000	972,000		170,000	6,242,000
2003	2,600,000	809,000		180,000	3,589,000
2004		636,000			636,000
2005		299,000			299,000
2006		169,000			169,000
2007		65,000			65,000
2008		70,000			70,000
2009		30,000			30,000
Total Principal Payments To Maturity	$247,130,000	$70,681,000	$1,055,000	$12,020,000	$330,886,000

STATE OF KANSAS
DEBT SERVICE REQUIREMENTS TO MATURITY
(Principal Payments by Fiscal Year)



SECTION I

COMBINED STATEMENTS

CONTENTS

	Page
Comparative Balance Sheet--Exhibit "A"	2
Analysis of Change in Unencumbered Cash Balance--Exhibit "B"	4
Comparative Statement of Revenue and Expenditures--Exhibit "C"	6
Comparative Statement of Operating and Non-Operating Revenue--Schedule "C-I"	8
Comparative Statement of Operating and Non-Operating Expenditures--Schedule "C-II"	12

EXHIBIT "A"

COMBINED FUNDS
Comparative Balance Sheet
June 30

	1981	1980	General Fund	Federal Revenue Sharing Fund
RECOGNIZED ASSETS				
Cash with State Treasurer	$ 588,460,371.63	$ 661,638,390.73	$ 173,830,946.28	$ 35,949,174.24
Agencies' Imprest Funds	559,960.00	558,960.00	303,860.00	
Cash With Banks for Purchase of Investments	543,780.97	448,420.56		
Cash With U. S. Treasury	223,911,000.00	240,166,000.00		
Inmate Patient and Client Trust Monies in State Agencies' Custody	1,010,424.35	917,842.77		
Taxes Due from County Treasurers	8,574,926.70	7,607,009.37		
Investments	1,322,578,527.62	1,132,769,708.34		
Amount to be Provided - Bond Redemption	330,886,000.00	345,390,000.00		
TOTAL RECOGNIZED ASSETS	$2,476,524,991.27	$2,389,496,331.77	$ 174,134,806.28	$ 35,949,174.24
LIABILITIES, OTHER OBLIGATIONS AND BALANCES				
LIABILITIES				
Unredeemed Warrants	$ 125,537,962.43	$ 112,373,999.82	$ 10,159,637.15	$ 583,103.19
Due for Payroll Deductions, Taxes, Retirement, Etc.	21,356,439.40	19,478,590.56		
Bonds Payable	330,886,000.00	345,390,000.00		
Total Liabilities	477,780,401.83	477,242,590.38	10,159,637.15	583,103.19
OTHER OBLIGATIONS				
Unliquidated Encumbrances:				
Fiscal Year Ending June 30, 1981	206,063,714.55	---	10,215,509.84	4,799,954.08
Fiscal Year Ending June 30, 1980	54,794,464.26	270,087,727.53	1,149,333.14	141,382.57
Fiscal Year Ending June 30, 1979	6,776,590.60	37,282,605.93	152,561.02	322,430.81
Fiscal Year Ending June 30, 1978	2,337,918.24	8,155,252.66	18,811.30	2,063.69
Fiscal Year Ending June 30, 1977	3,464,184.84	8,228,950.34	1,954.55	10,784.82
Fiscal Year Ending June 30, 1976	514,692.42	1,390,701.12	0.00	0.00
Fiscal Year Ending June 30, 1975	358,644.86	468,881.61	1,000.00	0.00
Fiscal Year Ending June 30, 1974	687,184.75	1,115,508.36	28,732.65	1,917.32
Fiscal Year Ending June 30, 1973	490,616.28	501,332.67	3,621.00	
Fiscal Year Ending June 30, 1972	212,195.77	207,947.76	4,500.00	
Fiscal Year Ending June 30, 1971	43,971.69	43,845.17		
Fiscal Year Ending June 30, 1970	162.94	162.94		
Fiscal Year Ending June 30, 1969	23,087.46	24,242.95		
Fiscal Year Ending June 30, 1968	3,101.30	470,926.80		
Total Unliquidated Encumbrances	275,770,529.96	327,978,085.84	11,576,023.50	5,278,533.29
Unencumbered Balance of Appropriations Reappropriated	30,923,184.36	38,983,230.43	12,561,789.73	8,533,945.34
Total Other Obligations	306,693,714.32	366,961,316.27	24,137,813.23	13,812,478.63
FUND AND AVAILABLE BALANCES				
Unencumbered Cash Balance Available to Finance Appropriations	162,451,149.61	185,494,384.91	139,533,495.90	21,553,592.42
Unencumbered Cash Balance of Agency Funds	196,332,105.87	217,496,099.17		
Agencies' Imprest Funds	559,960.00	558,960.00	303,860.00	
Cash with Banks for Purchase of Investments	543,780.97	448,420.56		
Invested Fund Balances	1,322,578,527.62	1,132,769,708.34		
Taxes Due from County Treasurers (Deferred Revenue)	8,574,926.70	7,607,009.37		
Inmate, Patient and Client Trust Funds	1,010,424.35	917,842.77		
Total Fund and Available Balances	1,692,050,875.12	1,545,292,425.12	139,837,355.90	21,553,592.42
TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES	$2,476,524,991.27	$2,389,496,331.77	$ 174,134,806.28	$ 35,949,174.24
From Exhibit "A" of Section			II	III

DETAIL OF 1981

Special Revenue Funds	Highway Funds	Enterprise Funds	Intragovernmental Service Funds	Trust and Agency Funds	Capital Projects Funds	Clearing Refund and Suspense Funds	Payroll Clearing Funds
$ 96,461,418.55	$ 80,555,126.34	$ 10,820,376.83	$ 15,422,572.69	$ 78,576,124.51	$ 18,924,220.63	$23,064,010.96	$ 53,856,400.60
253,100.00	2,000.00	1,000.00					
	376,728.59	23,750.90		143,301.48			
				223,911,000.00			
				1,010,424.35			
					8,574,926.70		
	201,629,072.05	20,532,331.58		1,097,878,044.88	2,539,079.11		
	247,130,000.00	70,681,000.00	1,055,000.00		12,020,000.00		
$ 96,714,518.55	$ 529,692,926.98	$102,058,459.31	$ 16,477,572.69	$1,401,518,895.22	$ 43,058,226.44	$23,064,010.96	$ 53,856,400.60
$ 13,407,488.69	$ 13,664,406.48	$ 436,259.61	$ 2,645,055.58	$ 36,924,157.23	$ 741,143.49	$14,476,749.81	$ 32,449,961.20
							21,356,439.40
	247,130,000.00	70,681,000.00	1,055,000.00		12,020,000.00		
13,407,488.69	260,794,406.48	71,117,259.61	3,700,055.58	36,924,157.23	12,761,143.49	14,476,749.81	53,856,400.60
29,939,436.59	149,158,399.36	1,061,845.31	3,708,065.95	181,847.13	6,997,341.40	1,314.89	
1,944,223.14	50,806,580.20	8,789.00	163,327.11	79,942.62	500,886.48		
208,625.39	5,986,201.63	730.50	10,528.14	550.00	94,963.11		
57,438.73	2,226,564.39		4,968.40	2,949.75	25,121.98		
786,550.17	2,592,417.30		154.00		72,324.00		
875.42	263,250.00		0.00		250,567.00		
	347,649.91		1,044.95		8,950.00		
	656,534.78						
	486,995.28						
	207,695.77						
	43,971.69						
	162.94						
	23,087.46						
	3,101.30						
32,937,149.44	212,802,612.01	1,071,364.81	3,888,088.55	265,289.50	7,950,153.97	1,314.89	0.00
					9,827,449.29		
32,937,149.44	212,802,612.01	1,071,364.81	3,888,088.55	265,289.50	17,777,603.26	1,314.89	0.00
					1,364,061.29		
50,116,780.42	(145,911,892.15)	9,312,732.41	8,889,428.56	265,297,677.78	41,412.59	8,585,946.26	
253,100.00	2,000.00	1,000.00					
	376,728.59	23,750.90		143,301.48			
	201,629,072.05	20,532,331.58		1,097,878,044.88	2,539,079.11		
					8,574,926.70		
				1,010,424.35			
50,369,880.42	56,095,908.49	29,869,834.89	8,889,428.56	1,364,329,448.49	12,519,479.69	8,585,946.26	0.00
$ 96,714,518.55	$ 529,692,926.98	$102,058,459.31	$ 16,477,572.69	$1,401,518,895.22	$ 43,058,226.44	$23,064,010.96	$ 53,856,400.60
IV	V	VI	VII	VIII	IX	X	XI

EXHIBIT "B"

COMBINED FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1980, to June 30, 1981

	Total	General Fund	Federal Revenue Sharing Fund	Special Revenue Funds
Amounts Available For Expenditure:				
Unencumbered Cash Balance at July 1, 1980	$ 461,452,305.07	$ 183,288,273.03	$ 29,449,146.41	$ 42,662,325.37
Encumbrances Outstanding at July 1, 1980	327,978,085.84	12,433,860.32	4,898,756.31	33,484,375.71
Subtotal	789,430,390.91	195,722,133.35	34,347,902.72	76,146,701.08
Revenue Fiscal Year 1981	4,558,039,322.59	1,226,531,974.73	13,162,555.71	785,828,249.52
TOTAL AVAILABLE	5,347,469,713.50	1,422,254,108.08	47,510,458.43	861,974,950.60
Amounts Expended and Encumbered:				
Expenditures Fiscal Year 1981	4,660,636,304.30	1,258,582,798.95	12,144,387.38	778,921,020.74
Encumbrances Outstanding at June 30, 1981				
Firm Obligations	46,791,289.91	11,576,023.50	5,278,533.29	13,036,793.15
Contingent Obligations	228,979,240.05	---	---	19,900,356.29
TOTAL EXPENDED AND ENCUMBERED	4,936,406,834.26	1,270,158,822.45	17,422,920.67	811,858,170.18
UNENCUMBERED CASH BALANCE AT JUNE 30, 1981	$ 411,062,879.24(a)	$ 152,095,285.63(a)	$ 30,087,537.76(a)	$ 50,116,780.42
From Exhibit "B" of Section		II	III	IV

(a) This amount does not take into consideration the amount of reappropriated balances of appropriations at June 30, 1981, as follows:

General Fund		$12,561,789.73
Federal Revenue Sharing Fund		8,533,945.34
Capital Projects Funds:		
Kansas Educational Building Fund	$6,011,265.93	
State Institutions Building Fund	3,515,796.16	
Correctional Institutions Building Fund	300,387.20	9,827,449.29
Total		$30,923,184.36

Highway Funds	Enterprise Funds	Intragovernmental Service Funds	Trust and Agency Funds	Capital Projects Funds	Clearing, Refund and Suspense Funds	Payroll Clearing Fund
$ (137,053,204.67)	$ 9,115,745.96	$ 9,696,072.41	$ 286,397,279.42	$ 12,058,489.50	$ 7,389,587.08	$ 19,476,590.50
260,937,710.32	1,646,528.70	3,770,180.83	184,629.71	10,561,570.77	70,473.17	---
123,884,505.65	9,762,274.66	13,466,253.24	286,581,909.13	22,619,060.27	7,460,060.25	19,476,590.50
350,420,169.11	63,900,619.65	58,373,727.06	1,206,891,636.19	21,877,941.81	121,261,046.15	699,770,602.66
474,304,674.76	73,662,894.31	71,839,980.30	1,493,473,545.32	44,488,002.08	128,711,906.40	719,247,193.22
407,413,854.90	73,278,777.09	59,062,463.19	1,227,910,578.04	25,304,924.94	120,174,645.25	697,982,793.87
5,690,803.63	1,047,145.17	2,706,957.99	255,789.50	7,199,183.08	1,360	---
207,111,808.38	74,219.64	1,191,130.56	9,500.00	751,930.09	1,194.25	---
620,216,566.91	74,350,141.90	62,960,551.74	1,228,175,867.54	33,255,078.91	120,174,980.14	697,982,793.87
$ (145,911,892.15)	$ 9,312,752.41	$ 8,809,428.56	$ 266,297,677.79	$ 11,232,927.17	$ 8,536,926.26	$ 21,264,399.35
V	VI	VII	VIII	IX		XI

EXHIBIT "C"

COMBINED FUNDS
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1981	1980	General Fund	Federal Revenue Sharing Fund	Special Revenue Funds
OPERATING REVENUE					
Taxes	$1,590,701,433.64	$1,438,05_,974.31	$1,149,590,904.47	$ 0.00	$ 2,851,446.54
Agency Earnings	740,603,390.41	717,356,317.56	6,805,053.26	0.00	168,380,968.53
Revenue From the Use of Money and Property	262,689,331.11	202,392,754.41	64,960,644.51	3,035,046.71	4,731,678.81
Gifts, Donations and Grants	697,098,519.26	619,024,464.40	613,613.97	10,127,510.00	492,024,920.79
Other Operating Revenue	10,781,233.74	15,524,670.55	8,659,795.82	0.00	826,198.49
GROSS OPERATING REVENUE	2,709,873,908.16	2,492,351,181.23	1,230,710,212.03	13,162,555.71	668,815,213.16
OPERATING EXPENDITURES					
Salaries and Wages	700,553,511.16	622,897,239.58	376,301,619.79	2,559.69	228,115,396.60
Contractual Services	229,454,095.60	205,481,645.72	76,683,034.55	1,586,419.24	89,054,108.84
Commodities	97,985,520.17	88,837,050.53	15,027,330.63	90,953.10	36,817,995.01
Capital Outlay	291,490,442.37	294,345,235.21	11,762,818.14	8,764,627.15	20,328,560.80
Grants, Claims, Shared Revenue and Debt Service	1,457,515,896.33	1,246,696,966.37	662,182,447.18	1,647,828.20	392,556,169.72
GROSS OPERATING EXPENDITURES	2,776,999,465.63	2,458,248,137.41	1,141,957,150.29	12,144,387.38	766,874,230.97
Excess of Operating Revenue Over Operating Expenditures	22,874,442.53	34,103,043.82	88,753,061.74	1,018,168.33	
Excess of Operating Expenditures Over Operating Revenue					98,059,017.81
GROSS NON-OPERATING REVENUE	1,758,165,414.43	1,580,625,860.26	(4,178,237.30)	0.00	117,013,036.36
GROSS NON-OPERATING EXPENDITURES	1,883,636,838.67	1,618,037,967.61	116,625,648.66	0.00	12,046,789.77
Excess of Non-Operating Revenue Over Non-Operating Expenditures					104,966,246.59
Excess of Non-Operating Expenditures Over Non-Operating Revenue	125,471,424.24	37,412,107.35	120,803,885.96	0.00	
EXCESS OF REVENUE OVER EXPENDITURES				$ 1,018,168.33	$ 6,907,228.78
EXCESS OF EXPENDITURES OVER REVENUE	$ 102,596,981.71	$ 3,304,063.53	$ 32,050,824.22		
From Exhibit "C" of Section			II	III	IV

DETAIL OF 1981

Highway Funds	Enterprise Funds	Intragovernmental Service Funds	Trust and Agency Funds	Capital Projects Funds	Clearing Refund and Suspense Funds	Payroll Clearing Funds
$ 180,334,488.52	$ 0.00	$ 178,004.00	$ 138,087,797.94	$ 10,646,152.84	$ 104,012,639.28	$ 0.00
3,297,063.56	15,239,867.15	52,763,875.93	123,586.40	743,817.91	1,169,157.67	0.00
21,488,219.90	19,498,547.52	3,660,057.08	133,966,295.59	618,727.95	830,114.04	0.00
153,700,440.05	223,612.12	44.11	40,381,600.22	19,838.00	6,740.00	0.00
21,150.26	229,019.89	7,728.70	1,023,341.64	0.00	13,996.94	0.00
359,341,362.29	35,191,046.68	56,609,709.82	313,582,621.79	12,028,536.75	105,432,649.93	0.00
64,313,262.00	13,770,799.75	16,372,999.74	1,359,111.35	67,399.01	280,361.23	0.00
22,424,403.20	8,349,059.15	18,570,254.59	10,512,179.46	1,979,503.02	343,133.55	0.00
21,343,335.78	5,869,657.98	18,407,831.31	35,113.11	383,809.32	9,493.41	0.00
227,315,034.45	1,167,634.90	5,504,266.46	49,622.24	16,597,878.23	0.00	0.00
56,217,269.84	3,541,558.96	61,163.39	339,911,388.73	744,920.74	600,649.57	0.00
391,613,305.27	32,698,710.74	58,916,515.49	351,868,014.89	19,743,510.32	1,183,640.76	0.00
	2,492,335.94				104,249,009.17	
32,271,942.98		2,306,805.67	38,285,393.10	2,714,973.57		
(8,921,193.18)	38,709,572.97	1,764,017.24	893,309,014.40	4,848,405.06	15,849,196.22	699,770,602.66
15,800,649.63	40,580,066.35	145,947.70	876,047,563.15	5,561,414.62	119,941,004.97	697,692,753.82
		1,618,069.54	17,266,451.25			1,677,048.84
24,721,842.81	1,870,493.38			712,009.56	103,091,898.75	
	$ 621,842.56				$ 1,157,200.90	$ 1,877,048.84
$ 56,993,785.79		$ 688,736.13	$ 71,018,941.85	$ 3,426,403.13		
V	VI	VII	VIII	IX	X	XI

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

SCHEDULE "C-1"

	1981	1980
OPERATING REVENUE		
TAXES		
Property Taxes (Ad Valorem):		
Tangible	$ 15,296,751.91	$ 14,624,345.68
Motor Vehicles	349,400.98	0.00
Intangible	4,075.06	2,159.60
Motor Carrier (Rolling Stock)	5,531,813.91	4,395,725.21
Total Property Taxes (Ad Valorem)	21,182,041.86	19,022,230.49
Income and Inheritance Taxes:		
Income--Corporation	177,084,099.23	154,485,767.72
Income--Individuals	464,100,593.85	379,244,437.83
Income--Financial Institutions	15,539,911.43	16,603,658.22
Income--Domestic Insurance Companies	621,322.15	684,811.29
Inheritance	29,273,410.18	26,410,812.45
Total Income and Inheritance Taxes	686,619,336.84	577,429,487.51
Sales, Use, Ownership and Other Excise Taxes:		
State Sales Tax	391,147,159.61	363,250,709.72
Local Sales Tax	38,271,966.56	30,053,955.97
Consumer's Compensating Tax	29,814,100.77	28,249,885.86
Retailer's Compensating Tax	30,659,810.93	31,102,021.65
Cigarette Tax	33,209,583.80	32,054,110.02
Tobacco Products Tax	942,487.18	830,972.55
Motor Fuel Tax		
Gasoline Tax Collections	103,693,455.44	108,468,234.02
Special Fuels Collections	17,518,437.00	17,790,343.01
Liquefied Petroleum Collections	391,617.87	219,324.08
Gasahol Tax Collections	795,289.12	1,023,575.72
Cereal Malt Beverage --	5,165,460.72	5,004,328.07
Liquor Enforcement	8,149,996.03	7,340,199.74
Alcoholic Liquor		
Liquor Gallonage Tax	12,441,457.86	12,339,275.24
Liquor Private Club Tax	6,865,873.41	4,931,833.41
Motor Vehicle Registrations	65,879,689.12	66,388,226.01
Corporation Franchise Tax	6,516,149.85	5,781,132.96
Wheat	1,210,106.84	1,101,383.82
Motor Boat Registrations	277,963.00	323,172.00
Motor Vehicle Dealer's Tax	19,373.42	25,901.20
Total Sales, Use, Ownership and Other Excise Taxes	752,970,978.53	716,278,586.68
Gross Receipts Taxes:		
Car Companies and Owners	700,953.34	587,792.29
Insurance Companies		
Insurance Premiums (Foreign)	29,152,169.15	27,113,788.00
Insurance Premiums (Firemen's Relief)	2,000,998.85	1,894,414.94
Insurance Premiums (State Fire Marshal)	1,002,985.68	975,169.43
Insurance Premiums (Domestic)	4,573,938.05	3,998,755.67
Insurance Premiums (Retaliatory)	1,266,324.32	1,157,377.79
Bingo Enforcement	693,481.60	626,613.04
Transient Guest Tax	1,506,845.92	893,450.04
Other Gross Receipts Taxes	2,670.36	2 044.60
Total Gross Receipts Taxes	40,900,367.27	37,249,405.80
Payroll Taxes:		
Employment Security Contributions	89,028,709.14	88,073,263.83
TOTAL TAXES	1,590,701,433.64	1,438,052,974.31
AGENCY EARNINGS		
Service Charges:		
Charges for Inspections, Supervisions, Examinations and Audits	10,378,956.71	8,474,240.75
Charges for Technical and Skilled Services Other than Inspectional	11,674,179.82	11,065,886.96
Charges for Services in Connection with Corporations (Including Insurance Companies and Other Organizations	863,963.90	732,524.36
Charges for Clerical Services, Issuance of Certificates and Copies in Agency Offices	2,536,771.15	2,258,819.82
Charges for Education and Libraries	59,812,971.00	53,291,802.22
Charges for Care and Hospitalization of Persons	62,244,107.66	51,220,230.34
Charges for Admissions	1,161,787.33	1,109,302.07
State Office Building Telephone Charges	5,788,981.60	4,883,782.39
Other Service Charges	13,096,702.57	10,795,331.71
Total Service Charges	167,558,421.74	143,831,920.62

SCHEDULE "C-I"-Continued

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1981	1980
OPERATING REVENUE (Continued)		
AGENCY EARNINGS (Concluded)		
Licenses, Permits and Registrations:		
Occupational Licenses, Permits and Registrations (Business)		
To Render Personal Services	$ 2,406,648.22	$ 1,997,505.53
To Engage in Business	5,770,281.06	4,933,635.48
Motor Carrier Businesses	3,394,594.49	3,134,464.50
Special Vehicle Permits	366,039.93	334,287.11
Operate Vehicle Inspection Station (Permits)	35,500.00	36,210.00
Bingo License Application Fees	19,025.00	15,900.00
Other Occupational Licenses, Permits and Registrations (Business)	40,498.02	34,224.50
Nonoccupational Licenses, Permits and Registrations (Nonbusiness)		
To Hunt, Fish or Trap	6,343,608.04	4,548,017.21
To Operate Motor Vehicle	3,799,915.58	3,769,719.39
Motor Vehicle Inspection Certificates	202,847.50	196,651.00
Other Nonoccupational Licenses, Permits and Registrations (Nonbusiness)	950,146.49	746,480.60
Total Licenses, Permits and Registrations	23,329,104.33	19,747,095.32
Sale of Commodities:		
Manufactured Products (Including Printing)	9,079,621.70	8,384,121.92
State Printed Matter and Publications	1,486,454.85	1,439,102.48
Farm, Garden and Orchard Crops, Dairy Products, Processed or Produced	1,649,000.40	1,451,527.65
Livestock and Poultry	1,930,735.64	1,993,183.79
Salvage, Scrap, Obsolete and Condemned Material	172,190.81	179,288.22
Usable Condemned Equipment	715,696.09	630,890.47
Sales of Meals and Processed Foods	6,962,459.05	6,698,048.05
Other Sundry Articles and Commodities	4,520,283.30	3,641,902.63
Total Sales of Commodities	26,516,441.84	24,418,065.21
Grain Marketing Assessments:		
Corn Marketing Assessment	168,526.31	228,997.12
Grain Sorghum Marketing Assessment	244,948.36	350,060.62
Soybean Marketing Assessment	140,531.15	183,987.07
Total Grain Marketing Assesments	554,005.82	763,044.81
Inter-Departmental Sales Through College and University Clearing Accounts	30,645,416.68	28,596,191.60
TOTAL AGENCY EARNINGS	248,603,390.41	217,356,317.56
REVENUE FROM THE USE OF MONEY AND PROPERTY		
Investment Income-Kansas Public Employees Retirement System:		
Interest and Dividends from Investments	91,933,297.26	70,274,626.48
Amortization of Bond Premiums	(110,434.31)	(136,157.46)
Amortization of Bond Discounts	1,026,392.45	398,848.24
Gain or Loss on Investments Sold	18,130,897.49	2,595,164.67
Amortization of Deferred Gain on Bonds	0.00	39,389.76
Amortization of Deferred Loss on Bonds	(40,630.08)	(164,262.30)
Total Investment Income - Kansas Public Employees Retirement System	110,939,522.81	73,007,609.39
Investment Income - Other State Agencies:		
Interest on Deposits	78,886,968.98	74,033,658.49
Interest or Dividends from Investments	38,417,993.44	33,689,152.28
Gains or Losses on Investments Sold	(3,136,523.15)	(2,738,251.10)
Other Interest, Dividends, Premiums and Discounts	456,279.43	451,616.44
Total Investment Income - Other State Agencies	114,624,718.70	105,436,176.11
Rents and Royalties:		
Unimproved Land	255,260.73	191,963.95
Real Estate Buildings	97,267.13	197,071.92
Halls and Rooms in State Buildings	23,535,522.13	20,840,986.05
Oil, Gas, Mineral and Sand Royalties	1,355,423.75	1,174,798.38
Sale of Permission to Quote Copyrighted Material	68.33	7.89
Other Rents	1,881,547.53	1,544,140.72
Total Rents and Royalties	27,125,089.60	23,948,968.91
TOTAL REVENUE FROM THE USE OF MONEY AND PROPERTY	252,689,331.11	202,392,754.41

SCHEDULE "C-1"-Continued

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1981	1980
OPERATING REVENUE (Continued)		
GIFTS, DONATIONS AND GRANTS		
Federal Grants:		
Highways and Bridges	$ 143,682,953.37	$ 135,682,209.39
Public Health	32,336,122.61	28,208,759.21
Assistance and Relief	233,370,594.01	201,704,100.75
Employment Security Administration	21,738,810.00	19,652,863.00
Education and Research	140,158,897.14	133,352,445.71
Federal Revenue Sharing	10,127,510.00	20,085,226.00
Other Federal Grants	88,095,115.39	57,206,208.23
Total Federal Grants	669,510,002.52	595,891,812.29
All Other Grants, Gifts, Donations and Contributions	27,588,516.74	23,132,652.11
TOTAL GIFTS, DONATIONS AND GRANTS	697,098,519.26	619,024,464.40
OTHER OPERATING REVENUE		
Workers' Compensation Assessments	0.00	2,653,436.23
Workers' Compensation Non-Dependent Deaths	98,600.00	50,000.00
Health Care Premium Surcharge	602,800.73	1,253,707.09
Health Care Provider Insurance Availability Plan Profits	285,349.00	103,184.02
Judges' Retirement Fees	516,210.87	521,526.24
Court Reporters' Retirement Fees	58,189.11	62,615.63
Crime Victims' Reparation Fees	0.00	2,268.84
Assessment for Law Enforcement Training Center Fund	6,549,926.97	847,976.27
Fines, Penalties, Forfeitures - District Courts	70,045.09	5,937,538.45
Investment Income on District Court Accounts	140,218.22	75,174.56
Other Fines, Penalties and Forfeitures	349,850.32	71,182.58
Unclaimed Property Receipts	969,809.17	2,738,320.77
Other Operating Revenue	1,140,234.26	1,207,739.87
TOTAL OTHER OPERATING REVENUE	10,781,233.74	15,524,670.55
GROSS OPERATING REVENUE	2,799,873,908.16	2,492,351,181.23
NON-OPERATING REVENUE		
BORROWINGS:		
Revenue Bond Proceeds	0.00	0.00
Accrued Interest on Revenue Bonds Issued	0.00	0.00
Federal Advances for Right-of-Way	0.00	0.00
Other Borrowings	0.00	0.00
TOTAL BORROWINGS	0.00	0.00
RECEIPTS FROM THE CONVERSION OF ASSETS:		
Kansas Public Employees Retirement System:		
Bonds (Face)	192,370,606.55	149,328,473.79
Bonds Clearing (Face)	(192,370,606.55)	(149,328,473.79)
Investments (Cost)	1,258,907,314.16	1,235,011,619.24
Investments Clearing (Cost)	(1,258,907,314.16)	(1,235,011,619.24)
Small Business Loan Redemptions (Cost)	1,540,720.47	1,849,041.64
Total Kansas Public Employees Retirement System	1,540,720.47	1,849,041.64
Other State Agencies:		
Sale of Land and Buildings	76,902.77	169,081.32
Insurance Reimbursements	234,434.40	295,239.73
Investments (Book Value)	49,946,204.64	30,255,996.06
Other Asset Conversions	1,000.00	212.00
Total Other State Agencies	50,258,541.81	30,720,529.11
TOTAL RECEIPTS FROM THE CONVERSION OF ASSETS	51,799,262.28	32,569,570.75
REIMBURSEMENTS AND REFUNDS:		
Recovery of Expenditures	26,101,495.67	18,391,246.23
Recovery of TIAA-CREF Remittances	125,221.88	281,888.51
AFDC Child Support Collections	5,121,272.23	4,091,054.62
Non-AFDC Child Support Collections	(256,070.21)(a)	97,341.71
General Medical Recoveries	1,553,755.01	1,682,421.28
Medical Audit Recoveries	16,397.60	450,323.71
Refund of Advances	65,560,967.89	50,055,492.32
Accrued Interest on Investments Purchased	37,138.27	74,917.95
Accrued Interest on Investments Purchased - KPERS	3,398,522.72	2,338,857.97
Reimbursements and Refunds (Other than Sales) from Other State Agencies	28,477,639.17	25,202,408.01
Other Reimbursements and Refunds	1,418,079.46	1,177,848.38
TOTAL REIMBURSEMENTS AND REFUNDS	131,554,419.69	103,843,800.69

(a) This credit is due to a correction of prior year's receipts.

SCHEDULE "C-I"-Concluded

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1981	1980
NON-OPERATING REVENUE (Concluded)		
PENSION AND OASDI ASSESSMENTS	$ 277,786,342.86	$ 219,865,447.46
TRUSTS	182,383,109.05	161,801,793.67
INMATE DEPOSITS	34,241.21	15,502.52
TRANSFERS:		
Revenue Transfers	183,822,774.20	173,951,706.57
Payroll Consolidating Transfers In	231,798,611.00	191,470,759.78
Payroll Transfers	699,770,602.66	623,457,235.01
TOTAL TRANSFERS	1,115,391,987.86	988,879,701.36
SUSPENSE	9,761,410.27	10,643,461.68
STATE TREASURER'S INVESTMENT CLEARING	0.00	58,474,000.00
OTHER NON-REVENUE RECEIPTS	(10,545,358.79)(a)	4,532,582.13
GROSS NON-OPERATING REVENUE	1,758,165,414.43	1,580,625,860.26
TOTAL GROSS REVENUE	$4,558,039,322.59	$4,072,977,041.49

(a) This credit is primarily due to the method used in recording the return of monies from the State Freeway Investment account to the State Freeway Fund in the State Treasury.

SCHEDULE "C-II"

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1981	1980
OPERATING EXPENDITURES		
SALARIES AND WAGES		
Classified (Including Classified Exempt) Employees	$ 366,130,201.88	$ 319,527,140.66
Unclassified Employees	216,009,141.29	198,398,876.24
Student Employees	29,657,750.29	26,985,160.89
Patient Employees	39,386.44	56,535.56
Foster Grandparents Pay	190,474.40	175,110.10
Kansas National Guard Service Pay	42,916.70	37,542.53
Legislators	740,825.00	659,833.00
Pensions and Retirement Salaries and Wages:		
Classified and Classified Exempt	10,416.40	11,156.86
Unclassified	67,607.21	78,242.31
Other Employee Compensation:		
Work Improvement and Suggestion Awards	69.38	55.00
Salary Advance	(1,263.90)(a)	(479.10)
State Pension Fund Contributions:		
Judges Retirement Fund	868,433.80	771,315.75
Correctional Officers Retirement Contribution	573,986.93	537,527.01
Public Employees Retirement System	18,234,498.29	17,706,018.51
Teachers Retirement-Public Employees Retirement System	63,127.93	75,335.38
Educational Institutions Employees Retirement System	6,408,205.46	5,795,444.44
Educational Institutions Employees-Public Employees Retirement System (Prior Service)	893,063.35	910,448.19
Educational Institutions TIAA-CREF Employees Group Insurance	767,229.95	693,838.24
Police and Firemen's Retirement System - Highway Patrol	1,721,720.78	1,447,799.08
Police and Firemen's Retirement System - KBI	192,873.12	168,342.99
Other Employer Payroll Contributions:		
Federal Employees Civil Service Retirement	790,868.38	655,926.39
Federal Insurance Contributions (OASDI)	35,275,576.24	29,661,564.98
Federal Employees Health and Group Life Insurance	332,755.41	269,766.70
Group Health and Hospitalization Insurance	17,976,844.66	15,086,029.33
State Workmen's Compensation Contributions	2,429,555.02	2,161,918.01
State Unemployment Compensation Tax	1,137,246.75	1,016,790.53
TOTAL SALARIES AND WAGES	700,553,511.16	622,887,239.58
CONTRACTUAL SERVICES		
Communications:		
Postage	6,745,099.53	5,841,519.17
Telephone Service, Local Vendor	7,596,047.87	6,261,175.10
Telephone and Telegraph, Long Distance (non-KANS-A-N), Vendor	281,162.15	363,418.47
Private Line Service, Vendor	4,461,022.17	3,232,207.65
Intergovernmental Telephone and Telegraph, Local, State	2,919,607.68	2,376,118.90
Intergovernmental Postage Payments	2,896,553.96	2,669,006.69
Intergovernmental Telephone & Telegraph, Commercial Long Distance-State	75,191.77	111,283.37
Intergovernmental Telephone & Telegraph, (KANS-A-N), State	4,579,362.52	3,831,737.08
Other Communication	125,173.40	70,230.70
Freight and Express:		
Freight and Express - State Owned or Purchased	0.00	506,204.84
* Freight	259,110.51	---
Moving of Agency Offices	71,442.88	302,547.34
Employee Moving Expenses	0.00	180,843.68
* Employee Moving Expenses, In-State	94,639.96	---
* Employee Moving Expenses, Out-Of-State	60,987.68	---
* Package Delivery Service	355,229.10	---
Other Freight and Express	120,658.34	207,388.96
Printing and Advertising:		
Printing and Binding	5,353,922.30	5,348,712.13
Duplicating, Blue-Printing and Reproducing	2,389,563.88	2,102,827.78
Advertising	808,371.93	768,355.43
Other Vendor Printing and Binding	664,097.11	549,985.49
Rent:		
Rent of Reprographic Equipment	2,128,238.80	2,264,346.32
Rent of Space in Buildings	5,864,648.81	5,064,694.18
Rent of Equipment (Including Lease Agreements)	1,075,073.96	1,168,998.89
Rent of Land	175,338.50	203,595.07
Rental of Computer Systems Equipment	2,612,661.81	2,181,961.81
Rental of Data Preparation Equipment	636,200.42	1,491,115.57
Rental of Data Processing Support Equipment and Software	944,786.89	756,738.00
Intergovernmental Rent of Space in Buildings	4,540,656.21	4,449,538.15
Other Rent	374,692.55	272,062.79
Repairing and Servicing:		
Passenger Cars	625,561.87	570,018.36
Other Self-Propelled Equipment	689,272.22	635,684.66
Machinery and Equipment (Except Self-Propelled) and Furniture and Fixtures	4,339,966.60	3,724,883.43
Buildings and Grounds	6,685,879.44	7,390,102.70
Highways and Bridges	11,867,711.96	11,971,982.55
Repairing and Servicing Data Processing Equipment and Software	2,361,158.79	1,858,043.11

(a) This credit is due to the recovery of salary advances made during the preceding fiscal year.

* New expenditure classification for fiscal year 1981.

SCHEDULE "C-II"-Continued

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1981	1980
OPERATING EXPENDITURES (Continued)		
CONTRACTUAL SERVICES (Concluded)		
Repairing and Servicing (Concluded):		
Other Repairing and Servicing	$ 538,827.37	$ 337,627.12
Travel and Subsistence:		
Private Car Mileage	3,782,208.42	3,600,129.60
Hire of Passenger Cars, Airplanes and Buses	446,111.59	639,152.76
State Car Expense	688,958.00	551,126.72
Motor Pool Vehicle Use Charges	3,014,031.29	2,567,721.42
Railroad, Airplane and Bus Fares (Including Pullman)	2,142,333.84	2,120,264.32
Subsistence (Including Rooms)	7,718,420.86	7,068,193.84
Non-Subsistence Items	875,322.29	886,786.48
Fees-Professional Services:		
Architects and Engineers	7,558,584.14	6,858,660.86
Attorneys and Lawyers	3,420,864.53	2,801,073.46
Doctors, Physicians and Associations	9,493,756.77	7,174,826.91
Hospitals and Nursing Homes	1,519,881.80	1,379,935.74
Advertising Agencies	69,440.88	80,121.29
Veterinarians	416,812.42	386,906.25
Lecturers, Speakers and Entertainers	741,980.29	591,579.46
Accountants and Auditors	766,823.09	1,207,028.01
Other Professional Fees	13,742,817.70	13,029,778.82
Fees-Other Services:		
Recruitment Expenses (Travel and Moving Expenses)	316,412.42	222,734.99
Honorariums	760,128.25	880,703.03
Data Processing Services	15,979,514.02	14,501,025.80
Recording Fees, Servicing Fees and Court Costs	219,478.38	229,063.18
Laboratory Fees	541,127.81	457,137.18
Tuition for Employees and Rehabilitation Clients	410,925.11	696,139.71
Boarding Home Payments (Care of Wards)	144.00	0.00
Maintenance of Rehabilitation Clients	5,165,994.78	4,073,341.79
Other Fees	11,006,632.93	9,427,618.20
Utilities:		
Electricity	16,202,686.38	13,381,712.74
Natural Gas	8,525,039.82	7,129,672.93
Steam for Heat	533,323.86	938,944.76
Water	1,271,745.63	1,190,017.31
Sewage Charges	698,015.57	620,318.27
Solid Waste Charges	241,534.19	189,521.21
Other Utilities	11,160.16	11,089.34
Other Contractual Services:		
Dues, Memberships and Subscriptions	3,316,520.62	3,028,059.27
Laundry, Dry Cleaning and Towel Service	673,264.30	623,975.51
Ward and Prisoner Incentive Earnings	308,650.31	309,652.27
Recreation and Entertainment	1,919,356.55	2,236,939.99
Rewards, Premiums and Bounties	107,232.53	107,036.75
Surety Bond and Insurance Premiums	9,396,385.71	5,743,222.43
Official Hospitality	100,891.63	90,859.82
Legislative Allowances	591,304.75	591,728.51
Other Contractual Services	9,442,357.04	8,792,889.30
TOTAL CONTRACTUAL SERVICES	229,454,095.60	205,481,645.72
COMMODITIES		
Clothing	1,152,620.03	1,103,686.07
Feed and Forage	1,300,088.29	1,121,219.42
Food for Human Consumption	11,210,053.62	10,495,604.02
Fuel (Other Than for Motor Vehicles)		
Fuel Oil, Diesel and Kerosene	47,743.16	297,491.09
LP Gas	142,059.82	146,464.91
Other Fuel	838.22	303.48
Maintenance and Construction Materials, Supplies and Parts:		
Building Materials and Supplies	3,790,046.15	3,708,996.30
Highway and Bridge Materials and Supplies	13,244,333.57	11,427,089.35
Computer System Parts	114,201.70	61,057.46
Other Maintenance Materials, Supplies and Parts	3,101,452.55	2,549,877.99
Motor Vehicle Parts, Supplies and Accessories	9,858.32	691,713.56
Gasoline	7,056,689.84	6,209,547.44
Diesel Fuel	1,071,778.07	842,835.63
Gasahol	546,950.00	207,803.12
Liquefied Petroleum, Butane, Natural Gas	70,670.41	67,680.48
Aircraft Fuel	230,807.27	126,215.11
Motor Oil	187,932.66	126,126.52
Other Parts, Supplies, and Accessories	3,462,935.29	2,790,973.05
Professional and Scientific Supplies and Materials:		
Drugs and Pharmaceuticals	5,548,680.83	4,950,750.38
Other Professional and Scientific Supplies and Materials	19,479,618.11	16,765,996.25
Stationery and Office Supplies:		
Stationery and Office Supplies	7,045,019.72	6,449,427.19
Data Processing Supplies	1,476,978.27	1,453,383.14
Research Supplies and Materials	1,552,241.82	1,652,695.25
Other Supplies, Materials and Parts:		
Agricultural Supplies(Other Than Feed and Forage)Material and Parts	1,491,024.24	1,290,787.12
Household, Laundry and Kitchen Supplies and Materials	4,519,114.79	4,132 189.76

SCHEDULE "C-II"-Continued

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1981	1980
OPERATING EXPENDITURES (Continued)		
COMMODITIES (Concluded)		
Other Supplies, Materials and Parts (Concluded)		
Power Plant Supplies	$ 607,137.01	$ 513,951.26
Recreation Supplies and Materials	186,211.94	135,679.49
Small Tools	372,835.75	312,284.14
Motor Vehicle License Tags, Etc. (For Resale)	560,563.28	1,186,305.28
Supplies Used in Manufacturing and Printing (For Resale)	5,654,227.51	5,403,042.36
Commodities Purchased For Resale	1,986,196.41	1,853,096.87
Other Supplies, Materials and Parts	764,611.52	762,777.04
TOTAL COMMODITIES	97,985,520.17	88,837,050.53
CAPITAL OUTLAY		
Equipment, Machinery, Furniture and Fixtures:		
Agricultural Equipment and Machinery	582,839.73	779,447.15
Household, Laundry and Kitchen Equipment and Furniture	1,140,673.62	1,317,919.50
Office Furniture, Fixtures and Equipment	4,263,708.67	4,948,886.15
Professional and Scientific Equipment	9,005,686.84	10,263,277.24
Passenger Cars	3,388,200.14	3,125,358.85
Trucks and Other Self-Propelled Equipment	7,513,069.50	4,640,714.23
Road and Highway Machinery and Equipment	649,712.39	372,593.67
Shop and Plant Maintenance Equipment	1,328,842.66	870,001.53
Other Equipment, Machinery, Furniture and Fixtures	1,228,341.41	619,144.95
Livestock	932,249.85	961,384.45
Books and Library Material	2,969,006.68	3,062,437.59
Purchase of Reprographic Equipment	359,280.91	142,258.06
Computer Systems:		
Mini-Computer System Equipment	675,628.58	484,250.13
Computer Systems Equipment	3,241,122.26	2,740,919.80
Data Preparation Equipment	176,204.40	233,253.73
Data Processing Support Equipment	70,409.62	213,239.86
Computer Systems Software	209,884.56	170,800.15
Buildings and Improvements	31,454,706.22	34,997,949.69
Land and Interest in Land	11,189,281.36	8,431,650.99
Assessments for Improvements	39,308.04	598.96
Land Nonstructural Improvements	1,603,387.48	2,234,341.18
Highways and Bridges	208,796,620.15	212,910,571.73
Equipment Purchases for Non-State Use :		
Equipment Purchases for "AID" Contracts	7,711.21	3,881.20
Equipment Purchases for Rehabilitation Clients	245,443.81	225,768.27
Other Capital Outlay:		
Capital Outlay Items Purchased for Resale	419,122.28	585,586.05
TOTAL CAPITAL OUTLAY	291,490,442.37	294,345,235.21
GRANTS, CLAIMS AND SHARED REVENUE		
Federal Aid Payments:		
Federal Aid to Counties, Cities, Districts and Public Schools	88,826,455.46	91,009,737.81
Federal Aid to Qualified Non-State Organizations	30,489,889.42	27,211,362.04
Federal Aid to Other State Agencies	27,339,063.54	24,121,267.11
State Aid Payments:		
State Aid to Counties, Cities, Districts and Public Schools	498,934,003.71	442,628,906.69
Shared Revenue	84,722,628.47	77,971,964.99
School District Employees Retirement Contributions	35,899,800.81	36,585,518.85
Local City-County Sales Tax Payments	36,692,000.58	31,874,154.27
State Aid to Qualified Non-State Organizations	5,575,510.64	5,446,681.03
State Aid to Other State Agencies	245,693.78	231,263.07
Local City-County Transient Guest Tax Payments	970,095.75	1,085,066.65
Claims:		
Death Claims	18,711.48	38,786.28
Personal Injury Claims	19,333.35	44,368.44
Property Damage Claims	48,694.93	113,281.79
Workmen's Compensation Claims	5,355,974.49	3,610,266.89
Medical Malpractice Claims	1,096,223.00	58,608.72
Civil Rights Conciliation Claims	111.00	0.00
Other Claims	506,471.43	459,923.35
Employment Security Benefits	167,312,922.33	90,115,610.92
Retirement Annuities and Payments:		
Public Employees Retirement System Benefits-State Employees	11,001,884.06	9,336,564.28
Public Employees Retirement System Benefits-Non State Employees	6,578,405.27	5,685,579.07
Public Employees Retirement System School Retirement Benefits	9,783,130.70	9,306,745.85
Highway Patrol and KBI Retirement Benefits	4,096,171.66	3,590,313.56
Public Employees Retirement System-Police and Firemen Retirement Benefits-State Employees	733,142.51	508,618.13
Public Employees Retirement System-Police and Firemen Retirement Benefits-Non-State Employees	1,595,756.47	1,093,309.63
Public Employees Retirement System-Teacher Retirement Benefits-State Employees	185,512.34	158,694.74
Public Employees Retirement System-Teacher Retirement Benefits-Non-State Employees	19,324,198.58	16,588,193.37
Other Retirement Annuities and Benefits	564,847.53	505,275.72

SCHEDULE "C-II"-Continued

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1981	1980
OPERATING EXPENDITURES (Concluded)		
GRANTS, CLAIMS AND SHARED REVENUE (Concluded)		
State Special Grants:		
Direct State Welfare Assistance	$ 180,863,989.68	$ 152,951,431.64
Direct Federal Welfare Assistance	179,146,042.83	154,297,126.61
Hospital Residencies and Internships	1,025,880.00	896,202.50
Tuition Grants	4,152,344.00	3,815,548.00
Homestead Property Tax Relief Payments	9,386,321.28	10,556,248.84
Nutrition and Health Assistance	4,846,276.64	3,815,409.37
Other State Special Grants	2,000.00	2,000.00
Scholarship Grants:		
Scholarships (Taxable)	51,828.00	223,505.41
Trainee's Stipends-Sponsored Instructional Grants	1,639,674.86	1,859,466.21
Trainee's Travel Allowances-Sponsored Instructional Grants	18,108.32	20,606.40
Trainee's Enrollment Fees-Sponsored Instructional Grants	685,805.72	417,362.55
Trainee's Room and Board-Sponsored Instructional Grants	41,166.31	13,055.00
Scholarships (Non-Taxable)	18,296,954.27	18,580,445.29
Training, Travel and Subsistence Allowances-Federal:		
Employment Security Benefits	172,743.00	169,975.00
Comprehensive Employment and Training Act Allowances	0.00	50.00
WIN Payments for Client Related Activities	98,050.74	241,524.41
Other Grants, Claims and Shared Revenue:		
Losses from Monetary Transactions	845.86	525.46
Other Grants, Claims and Shared Revenue	865,408.49	460,193.59
TOTAL GRANTS, CLAIMS AND SHARED REVENUE	1,439,210,073.29	1,227,700,738.98
DEBT SERVICE		
Interest and Service Charges on Institutional or Departmental Debt	18,305,823.04	18,996,227.39
GROSS OPERATING EXPENDITURES	2,776,999,465.63	2,458,248,137.41
NON-OPERATING EXPENDITURES		
DEBT SERVICE		
Repayment of Principal on Institutional or Departmental Debt	14,466,516.25	14,104,657.42
NON-EXPENSE ITEMS		
Investments-Kansas Public Employees Retirement System:		
Principal of Securities (Cost)	1,325,252,394.45	1,347,817,870.66
Small Business Loan Purchases (Cost)	720,271.81	630,941.32
Accrued Interest Purchased	3,388,452.96	2,165,950.99
Bonds (Face)	330,331,224.92	189,295,483.08
Premiums on Bonds	(326,316.14)	240,596.82
Discount on Bonds	(17,127,996.00)	(3,469,633.97)
Deferred Gain on Bonds	(56,232.59)	155,261.69
Deferred Loss on Bonds	2,342,649.55	705,704.42
Investment Clearing	(1,641,135,996.00)	(1,535,376,224.02)
Total Investments-Kansas Public Employees Retirement System	3,388,452.96	2,165,950.99
Investments-Other State Agencies:		
Principal and Premiums	34,140,345.85	31,209,858.88
Accrued Interest	56,432.99	29,260.22
Total Investments-Other State Agencies	34,196,778.84	31,239,119.10
Refunds:		
Reimbursements	103,987,927.14	83,740,524.92
Food Sales Tax Refunds	1,898,344.00	2,183,426.91
Return of Pension or Retirement Savings	15,754,593.18	16,941,848.70
Return of Federal Grants	16,821,853.86	710,728.49
Total Refunds	138,462,718.18	103,576,529.02
Transfers:		
Transfers by Disbursement	42,147,182.19	43,965,084.07
Transfers from Payroll Clearing Fund	269,800,274.35	226,507,170.47
Demand Transfers of Revenue	108,421,972.92	101,329,694.75
Total Transfers	420,369,429.46	371,801,949.29
Advances and Other Non-Expense Items:		
Advances	(11,443,276.41)	(32,166,556.97)
Investment Advances-Kansas Public Employees Retirement System	249,391,098.00	195,873,795.88
National Direct Student Loans	5,353,247.00	6,301,544.00
Health Professions Student Loans	482,790.00	383,678.00
Rural Medical Forgiveable Loans	288,000.00	270,000.00
Other Student Loans	3,372.00	6,999.00
Kansas Fiscal Agency Disbursements	180,006,688.68	158,623,752.38
Taxes Remitted	364,185,661.94	268,149,575.85

SCHEDULE "C-II"-Concluded

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1981	1980
NON-OPERATING EXPENDITURES (Concluded)		
NON-EXPENSE ITEMS (Concluded)		
Advances and Other Non-Expense Items (Concluded):		
Remittance of IIAA-CREF Premiums	$ 17,568,266.54	$ 15,684,921.45
Health Insurance Premiums	28,299,894.67	27,646,747.50
Warrants Issued from Payroll Clearing Fund	428,092,479.47	392,634,722.59
State Treasurer's Investment Clearing Fund	0.00	58,874,000.00[a]
Other Non-Expense Items	10,524,241.09	3,066,532.01
Total Advances and Other Non-Expense Items	1,272,752,462.98	1,095,149,761.79
GROSS NON-OPERATING EXPENDITURES	1,883,636,838.67	1,618,037,967.61
GROSS EXPENDITURES	$4,660,636,304.30	$4,076,286,105.02

(a) Represents warrants issued to the State's inactive bank accounts per authority of the Pooled Money Investment Board.

SECTION II

GENERAL FUND

CONTENTS

	Page
Comparative Balance Sheet--Exhibit "A"	19
Comparison of Resources Available for Appropriation--Schedule "A-I"	20
Analysis of Change in Unencumbered Cash Balance--Exhibit "B"	21
Comparative Statement of Revenue and Expenditures--Exhibit "C"	22
Comparative Statement of Operating and Non-Operating Revenue--Schedule "C-I"	23
Comparative Statement of Operating and Non-Operating Expenditures--Schedule "C-II"	26
Analysis of Transfers--Schedule "C-III"	30

General Fund

All revenues coming into the state treasury not specifically authorized by the constitution or by statute to be placed in a separate fund, and not given or paid over to the State Treasurer in trust for a particular purpose shall constitute the General Fund of the state. All legislative appropriations which do not designate a specific fund from which they are to be paid shall be considered to be proper charges against the General Fund of the state.

EXHIBIT "A"

GENERAL FUND
Comparative Balance Sheet
June 30

	1981	1980
RECOGNIZED ASSETS		
Cash With State Treasurer	$173,830,946.28	$207,311,880.64
Agencies' Imprest Funds	303,860.00	302,860.00
TOTAL RECOGNIZED ASSETS	$174,134,806.28	$207,614,740.64
LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 10,159,637.15	$ 11,589,747.29
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1981	10,215,509.84	---
Fiscal Year Ending June 30, 1980	1,149,333.14	10,619,996.40
Fiscal Year Ending June 30, 1979	152,561.02	1,096,816.37
Fiscal Year Ending June 30, 1978	18,811.30	321,845.64
Fiscal Year Ending June 30, 1977	1,954.55	158,138.02
Fiscal Year Ending June 30, 1976	0.00	11,406.24
Fiscal Year Ending June 30, 1975	1,000.00	1,000.00
Fiscal Year Ending June 30, 1974	28,732.65	216,536.65
Fiscal Year Ending June 30, 1973	3,621.00	3,621.00
Fiscal Year Ending June 30, 1972	4,500.00	4,500.00
Total Unliquidated Encumbrances	11,576,023.50	12,433,860.32
Unencumbered Balance of Appropriations Reappropriated	12,561,789.73	21,514,710.14
Total Other Obligations	24,137,813.23	33,948,570.46
AVAILABLE BALANCES		
Unencumbered Cash Balance Available to Finance Appropriations July 1, 1981 to June 30, 1982	139,533,495.90	
Unencumbered Cash Balance Available to Finance Appropriations July 1, 1980 to June 30, 1981		161,773,562.89
Agencies' Imprest Funds	303,860.00	302,860.00
Total Available Balances	139,837,355.90	162,076,422.89
TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES	$174,134,806.28	$207,614,740.64

SCHEDULE "A-I"

GENERAL FUND
Comparison of Resources Available for Appropriations
For the Fiscal Years Ending June 30

	1981		1980	
Unencumbered Cash Balances Available for Appropriations at Beginning of Year	$ 161,773,562.89		$ 174,758,116.17	
Add Prior Fiscal Year's Appropriations Reappropriated	21,514,710.14		21,165,847.62	
Add Differences Between Prior Year's Encumbrances and Expenditures Charged to Those Encumbrances	1,257,260.42		1,506,335.30	
Adjusted Unencumbered Cash Balance at Beginning of Year		$ 184,545,533.45		$197,430,299.09
Difference Between Current Year Revenue and Current Year Charges				
Current Year Revenue	1,226,531,974.73		1,097,836,239.83	
Current Year Charges:				
Expenditures	1,150,160,826.03		1,010,614,128.29	
Demand Transfers	108,421,972.92		101,329,694.75	
Total Expenditures and Demand Transfers	1,258,582,798.95		1,111,943,823.04	
Less Expenditures Chargeable to Prior Years' Encumbrances	9,816,086.24		10,585,553.55	
Expenditures Chargeable to Current Year's Appropriations	1,248,766,712.71		1,101,358,269.49	
Add Unliquidated Encumbrances Chargeable to Current Year's Appropriations	10,215,509.84		10,619,996.40	
Current Year Charges Against Current Year Appropriations	1,258,982,222.55		1,111,978,265.89	
Deduct Excess of Current Year Expenditures Over Current Year Revenue		32,450,247.82		14,142,026.06
Unencumbered Cash Balance, June 30		152,095,285.63		183,288,273.03
Less Unencumbered Appropriations:				
Fiscal Year Appropriations	1,152,464,796.25		1,028,103,048.26	
Demand Transfers	108,421,972.92		101,329,694.75	
Reappropriations of Unencumbered Balance of Preceding Fiscal Year's Legislative Appropriations	21,514,710.14		21,165,847.62	
Subtotal	1,282,401,479.31		1,150,598,590.63	
Add Adjustments to Preceding Fiscal Year's Reappropriations	19,658.09		0.00	
Total Appropriations and Reappropriations (Adjusted) and Demand Transfers	1,282,421,137.40		1,150,598,590.63	
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances	1,257,260.42		1,506,335.30	
Total	1,283,678,397.82		1,152,104,925.93	
Less Charges Against Current Appropriations	1,258,982,222.55		1,111,978,265.89	
Unencumbered Balance of Appropriations	24,696,175.27		40,126,660.04	
Less Appropriations Lapsed by Legislative Session	12,134,385.54		18,611,949.90	
Unencumbered Balance of Appropriations Reappropriated		12,561,789.73		21,514,710.14
Unencumbered Cash Balance Available to Finance Succeeding Fiscal Year Appropriations		$ 139,533,495.90		$161,773,562.89

EXHIBIT "B"

GENERAL FUND
Analysis of Change in Unencumbered Cash Balance
July 1, 1980, to June 30, 1981

AMOUNTS AVAILABLE FOR EXPENDITURES		
Unencumbered Cash Balance at July 1, 1980	$ 183,288,273.03	
Encumbrances Outstanding at July 1, 1980	12,433,860.32	
Subtotal	195,722,133.35	
Revenue Fiscal Year 1981	1,226,531,974.73	
TOTAL AVAILABLE		$1,422,254,108.08
AMOUNTS EXPENDED AND ENCUMBERED		
Expenditures Fiscal Year 1981	1,258,582,798.95	
Encumbrances Outstanding at June 30, 1981		
Firm Obligations	11,576,023.50	
Contingent Obligations	0.00	
TOTAL EXPENDED AND ENCUMBERED		1,270,158,822.45
UNENCUMBERED CASH BALANCE AT JUNE 30, 1981		$ 152,095,285.63*

* This amount does not take into consideration $12,561,789.73 of reappropriated balance of appropriations at June 30, 1981.

EXHIBIT "C"

GENERAL FUND
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1981	1980
OPERATING REVENUE		
Taxes	$1,149,590,904.47	$1,030,423,420.00
Agency Earnings	6,885,053.26	6,572,301.87
Revenue From the Use of Money and Property	64,960,644.51	62,806,266.65
Gifts, Donations and Grants	613,813.97	557,209.14
Other Operating Revenue	8,659,795.82	9,680,653.01
GROSS OPERATING REVENUE	1,230,710,212.03	1,110,039,850.67
OPERATING EXPENDITURES		
Salaries and Wages	376,301,619.79	329,722,847.35
Contractual Services	76,683,034.55	68,361,506.70
Commodities	15,027,330.63	14,749,343.30
Capital Outlay	12,762,818.14	11,411,073.98
Grants, Claims, Shared Revenue and Debt Service	662,182,347.18	574,440,166.49
GROSS OPERATING EXPENDITURES	1,141,957,150.29	998,684,937.82
Excess of Operating Revenue Over Operating Expenditures	88,753,061.74	111,354,912.85
NON-OPERATING REVENUE		
Receipts from Conversion of Assets	6,007.50	0.00
Reimbursements and Refunds	9,483,210.68	5,096,109.21
Transfers	(14,080,453.10)	(17,798,525.30)
Other Non-Operating Receipts	412,997.62	498,805.25
GROSS NON-OPERATING REVENUE	(4,178,237.30)	(12,203,610.84)
NON-OPERATING EXPENDITURES		
Debt Service	0.00	0.00
Advances	2,582.55	11,300.97
Demand Transfers of Revenue	108,421,972.92	101,329,694.75
Transfers by Disbursements	7,913,430.00	11,607,293.00
Other Non-Operating Expenditures	287,663.19	310,596.50
GROSS NON-OPERATING EXPENDITURES	116,625,648.66	113,258,885.22
Excess of Non-Operating Expenditures Over Non-Operating Revenue	120,803,885.96	125,462,496.06
EXCESS OF EXPENDITURES OVER REVENUE	$ 32,050,824.22	$ 14,107,583.21

SCHEDULE "C-I"

GENERAL FUND
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1981	1980
OPERATING REVENUE		
TAXES		
Property Taxes		
Intangible Tax	$ 4,075.06	$ 2,159.60
Motor Carrier	5,491,486.55	4,333,047.83
Income and Inheritance Taxes		
Income--Corporations	161,967,708.63	141,708,717.32
Income--Individuals	387,057,395.50	327,580,931.78
Income--Financial Institutions	14,989,083.84	16,088,191.30
Income--Domestic Insurance Company	621,181.94	682,474.29
Inheritance	28,903,096.19	26,245,910.21
Sales, Use, Ownership and Other Excise Taxes		
State Sales Tax	388,972,639.60	360,717,991.89
Consumer's Compensating Tax	29,735,355.40	28,025,192.82
Retailer's Compensating Tax	30,504,608.47	29,646,447.43
Cigarette Tax	33,012,199.36	31,845,360.96
Cereal Malt Beverage	5,123,735.51	4,965,677.29
Liquor Enforcement	8,149,996.03	7,340,199.74
Liquor Gallonage Tax	11,588,912.58	11,512,441.42
Tobacco Products	939,397.56	825,558.32
Corporation Franchise Tax	6,393,260.65	5,685,076.16
Wheat	200,000.00	200,000.00
Gross Receipts Taxes		
Car Companies and Owners	700,953.34	587,718.43
Insurance Companies		
Insurance Premiums (Foreign)	29,004,533.32	27,051,444.07
Insurance Premiums (State Fire Marshal)	199,861.40	194,685.37
Insurance Premiums (Domestic)	4,557,013.31	3,998,322.91
Insurance Premiums (Retaliatory)	1,191,347.31	931,201.86
Bingo Enforcement	230,966.08	208,854.22
Transient Guest Tax	30,053.06	17,868.98
Motor Vehicle Dealer's Tax	19,373.42	25,901.20
Other Gross Receipts Taxes	2,670.36	2,044.60
TOTAL TAXES	1,149,590,904.47	1,030,423,420.00
AGENCY EARNINGS		
Services Charges -		
Charges for Inspection, Supervision, Examination and Audits		
Bank Commissioner	200,000.00	199,978.00
Board of Barber Examiners	3,694.00	1,490.75
Corporation Commission	402,010.07	402,091.68
State Department of Credit Unions	58,213.48	57,774.66
Department of Health and Environment	269,316.14	349,942.95
Department of Human Resources	215,475.27	207,645.32
Consumer Credit Commissioner	1,785.00	6,485.00
Department of Revenue	150,032.58	157,232.60
Savings and Loan Department	43,389.83	39,416.38
Secretary of State	100.00	350.00
Charges for Technical and Skilled Services Other Than Inspectional		
Department of Administration	5,960.68	2,534.89
Fire Marshal	38.00	0.00
Grain Inspection Department	195,030.50	195,076.30
Department of Health and Environment	177,394.87	121,783.26
Charges for Services in Connection with Corporate, Insurance and Other Organizations		
Corporation Commission	6,982.00	5,848.20
Insurance Department	194,381.89	169,838.08
Secretary of State	543,100.61	481,674.50
Charges for Clerical Services, Issuance of Certificates and Copies in Agency Offices		
Attorney General	13.90	0.00
Bank Commissioner	824.00	919.00
Department of Administration	302.01	110.92
Department of Health and Environment	186,591.68	144,794.11
Department of Transportation	563.10	470.25
State Historical Society	1,417.81	1,828.00
Department of Human Resources	143.50	535.50
Insurance Department	11,299.60	9,765.00
Legislature	17,966.97	15,400.05
Board of Nursing	1,670.00	1,354.00
Board of Pharmacy	488.05	466.15
Department of Revenue	76,282.68	77,040.11
Savings and Loan Department	177.00	180.00
Secretary of State	272,617.70	311,814.68
Department of Social and Rehabilitation Services	0.00	36.00
Board of Technical Professions	.40	14.40
State Treasurer	215.65	255.25

GENERAL FUND
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

SCHEDULE "C-I"-Continued

	1981	1980
OPERATING REVENUE (Continued)		
AGENCY EARNINGS (Continued)		
Service Charges (Concluded)		
Charges for Education and Libraries		
Department of Health and Environment	$ 53.00	$ 48.00
Care and Hospitalization of Persons		
Kansas Correctional Institution for Women	46,344.71	5,485.00
Other Service Charges		
Commission on Civil Rights	84.96	0.00
Attorney General-Kansas Bureau of Investigation	0.00	3.00
Department of Health and Environment	2,189.16	2,460.82
Historical Society	4,018.50	3,707.85
Department of Human Resources	0.00	50.00
State Penitentiary	7,015.12	15,395.44
Savings and Loan Department	30.00	0.00
Mental Health and Retardation	0.00	34.20
Judicial Branch	19,875.00	19,800.00
Total Service Charges	3,117,089.42	3,011,130.30
Licenses, Permits and Registrations		
Occupational Permits, Registrations and Licenses (Business)		
Board of Abstracters' Examiners	2,453.55	1,766.00
Board of Accountancy	28,685.70	21,813.40
Attorney General	9,620.00	9,105.00
Board of Barber Examiners	14,829.45	11,041.80
Behavioral Sciences Regulatory Board	6,588.38	0.00
State Board of Healing Arts	64,453.53	56,935.60
Board of Registration for Cosmetologists	31,647.80	30,708.60
Dental Board	28,488.40	16,514.20
Department of Administration	6.00	344.00
Board of Embalming	10,320.70	19,188.70
Board of Hearing Aid Dispensors Examiners	1,455.00	1,450.00
Insurance Department	88,770.00	77,220.00
Board of Nursing	77,973.40	43,514.00
Board of Optometry Examiners	5,700.30	5,711.90
Board of Pharmacy	19,321.00	16,722.78
Board of Examiners of Psychologists	0.00	5,021.60
Real Estate Commission	84,892.61	57,051.60
Savings and Loan Department	6.00	0.00
Secretary of State	5,889.00	5,670.00
Department of Social and Rehabilitation Services	205.00	15,098.18
Board of Technical Professions	40,625.35	36,772.35
Judicial Branch	4,605.00	8,517.00
Board of Veterinary Examiners	5,158.00	5,648.00
To Engage in Business		
Animal Health Department	0.00	2,600.00
Athletic Commission	0.00	6,051.78
Behavioral Sciences Regulatory Board	1.60	0.00
Corporation Commission	348,619.70	214,416.34
Board of Registration for Cosmetologists	9,487.80	9,879.60
Grain Inspection Department	4,969.50	4,923.70
Department of Health and Environment	172,014.00	172,547.79
Department of Human Resources	1,287.52	1,265.83
Insurance Department	907,187.50	796,402.00
Consumer Credit Commission	66,893.54	60,731.00
Board of Pharmacy	20,366.60	19,376.00
Department of Revenue	757,356.93	884,427.30
Savings and Loan Department	240.00	480.00
Secretary of State	3,905.00	3,560.00
Department of Social and Rehabilitation Services	0.00	2,395.00
State Water Resources Board	200.00	300.00
Bingo License Application Fees		
Department of Revenue	19,025.00	15,900.00
Other Occupational Licenses, Permits, and Regulations		
Corporation Commission	90.00	66.00
Department of Health and Environment	17,295.02	15,622.50
Non-Occupational Permits, Registrations and Licenses		
Board of Agriculture	75,240.00	64,040.00
Department of Revenue	2,562.00	7,828.00
Total Licenses, Permits and Registrations	2,938,435.88	2,728,627.55
Sale of Commodities		
State Printed Matter and Publications		
Attorney General	1,935.00	2,350.50
Bank Commissioner	0.03	22.00
Department of Administration	441.40	439.60
Insurance Department	19,840.00	17,461.02
Legislature	738.80	135.30
Department of Revenue	246.00	1,324.00
Savings and Loan Department	19.17	10.07
Secretary of State	249,223.94	216,210.22
Judicial Branch	4,082.48	3,710.59

SCHEDULE "C-I"-Concluded

GENERAL FUND
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1981	1980
OPERATING REVENUE (Concluded)		
AGENCY EARNINGS (Concluded)		
Sale of Commodities (Concluded)		
Salvage, Scrap, Obsolete and Condemned Materials		
Department of Administration	$ 3.90	$ 0.00
Department of Corrections	0.00	15.75
Usable Condemned Equipment		
Board of Agriculture	0.00	488.00
Department of Administration	301.00	
Department of Corrections	291.68	250.00
Secretary of State	0.00	72.50
Sale of Meals and Processed Foods		
Department of Corrections	32.20	24.20
Other Sundry Articles and Commodities		
Adjutant General	55.37	11.25
State Historical Society	0.00	600.00
Water Resources Board	449,946.05	449,020.80
Total Sale of Commodities	727,156.99	692,145.80
Grain Marketing Assessments		
Corn Marketing Assessment		
Board of Agriculture	29,178.82	39,591.46
Grain Sorghum Marketing Assessment		
Board of Agriculture	46,610.57	66,208.80
Soybean Marketing Assessment		
Board of Agriculture	26,581.48	34,597.96
Total Grain Marketing Assessments	102,370.97	140,398.22
TOTAL AGENCY EARNINGS	6,885,053.26	6,572,301.87
REVENUE FROM THE USE OF MONEY AND PROPERTY		
Interest, Dividends, Premiums and Discounts		
Interest on Deposits	55,272,414.80	54,545,553.32
Interest and Dividends from Investments	8,880,375.13	7,502,778.74
Other Interest, Dividends, Premiums and Discounts	3,186.32	1,302.37
Rents and Royalties		
Unimproved Land	178,360.00	100,605.60
Real Estate and Buildings	1.00	1.00
Space in State Buildings	32,007.24	31,688.39
Oil, Gas, Mineral Royalties	591,379.43	622,505.07
Other Rents and Royalties	2,320.59	1,832.16
TOTAL REVENUE FROM THE USE OF MONEY AND PROPERTY	64,960,644.51	62,806,266.65
GIFTS, DONATIONS AND GRANTS		
Federal Grants	613,813.97	557,184.11
Other Grants and Gifts	0.00	25.03
TOTAL GIFTS, DONATIONS AND GRANTS	613,813.97	557,209.14
OTHER REVENUE	8,659,795.82	9,680,653.01
GROSS OPERATING REVENUE	1,230,710,212.03	1,110,039,850.67
NON-OPERATING REVENUE		
RECEIPTS FROM CONVERSION OF ASSETS		
Sale of Land and Buildings	663.73	0.00
Insurance Reimbursements	5,343.77	0.00
TOTAL RECEIPTS FROM CONVERSION OF ASSETS	6,007.50	0.00
REIMBURSEMENTS AND REFUNDS		
Recoveries of Expenditures	9,206,675.38	4,920,210.61
Refund of Advances	76,619.95	7,219.49
Other Reimbursements and Refunds	199,915.35	168,679.11
TOTAL REIMBURSEMENTS AND REFUNDS	9,483,210.68	5,096,109.21
TRANSFERS (See Schedule "C-III" for Details)	(14,080,453.10)	(17,798,525.30)
OTHER NON-REVENUE RECEIPTS	412,997.62	498,805.25
GROSS NON-OPERATING REVENUE	(4,178,237.30)	(12,203,610.84)
GROSS REVENUE	$1,226,531,974.73	$1,097,836,239.83

SCHEDULE "C-II"

GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1981	1980
OPERATING EXPENDITURES		
SALARIES AND WAGES		
Classified Employees (Including Classified Exempt)	$ 168,912,471.82	$ 141,389,496.14
Unclassified Employees	147,809,236.66	136,204,870.60
Student Employees	11,819,248.34	10,796,133.36
Patient Employees	25,449.88	92,045.30
Special Payments:		
Kansas National Guard Service Pay	42,916.70	37,542.53
Legislators	740,195.00	659,833.00
Pensions and Retirement Salaries and Wages:		
Classified and Classified Exempt	7,715.93	8,545.03
Unclassified	33,751.90	39,257.18
Other Employee Compensation:		
Salary Advances	(556.85)(a)	(581.20)
State Pension Fund Contributions:		
Public Employees Retirement System	9,047,277.67	8,471,301.60
Teachers Retirement KPERS	33,963.77	35,963.33
Educational Institutions Employees Retirement System	4,397,782.91	4,078,286.71
Educational Institutions Public Employees Retirement System	610,776.86	639,199.94
Educational Institutions TIAA-CREF Employees Group Insurance	525,907.90	486,922.74
Judges Retirement Fund Contributions	868,433.80	771,315.75
Correctional Officers Retirement Contributions	546,924.51	509,715.43
Police and Firemen's Retirement - KBI	192,873.12	154,552.88
Other Employer Payroll Contributions:		
Federal Insurance Contributions (OASDI)	19,139,111.75	16,859,676.01
Group Health and Hospitalization Insurance	9,621,674.15	7,797,741.44
State Workmen's Compensation Contribution	1,312,895.78	1,150,792.27
State Unemployment Compensation Tax	613,568.19	540,237.31
TOTAL SALARIES AND WAGES	376,301,619.79	329,722,847.35
CONTRACTUAL SERVICES		
Communications:		
Postage	1,818,861.01	1,438,208.40
Telephone Service, Local, Vendor	2,160,403.89	1,791,851.93
Telephone and Telegraph, Long Distance (Non-KANS-A-N), Vendor	77,899.93	103,872.01
Private Line Service, Vendor	176,496.00	156,370.92
Intergovernmental Telephone and Telegraph, Local, State	1,455,868.01	1,226,318.42
Intergovernmental Postage Payments	1,462,221.64	1,354,404.34
Intergovernmental Telephone and Telegraph, Commercial Long Distance - State	31,526.01	50,496.63
Intergovernmental Telephone and Telegraph, (KANS-A-N), State	1,857,384.87	1,565,119.77
Other Communications	50,007.74	21,577.77
Freight and Express:		
Freight and Express - State Owned or Purchased	0.00	130,082.46
* Freight	38,455.52	---
Moving of Agency Offices	25,263.52	26,253.17
Employee Moving Expenses	0.00	22,748.10
* Employee Moving Expenses, In-State	16,320.98	---
* Employee Moving Expenses, Out-of-State	8,851.05	---
* Package Delivery Service	130,233.22	---
Other Freight and Express	64,716.26	110,921.11
Printing and Advertising:		
Printing and Binding	2,771,671.04	2,607,216.39
Duplicating, Blue-Printing and Reproducing	1,021,827.61	956,141.14
Advertising	293,333.53	260,550.03
Other Vendor Printing and Advertising	130,020.22	108,916.79
Rent:		
Rent of Reprographic Equipment	700,727.92	652,772.85
Rent of Space in Buildings	2,340,395.68	2,278,414.40
Rent of Equipment	390,821.64	414,205.71
Rent of Land	114,608.11	116,750.35
Rental of Computer System Equipment	378,329.98	302,519.08
Rental of Data Preparation Equipment	204,488.06	347,157.41
Rental of Data Processing Support Equipment and Software	109,087.16	85,325.87
Intergovernmental Rent of Space in Buildings	2,648,784.96	2,476,007.94
Other Rent	107,581.77	111,366.60
Repairing and Servicing:		
Passenger Cars	83,088.60	93,351.45
Other Self-Propelled Equipment	111,077.08	117,353.58
Machinery and Equipment (Except Self-Propelled) and Furniture and Fixtures	1,459,790.31	1,208,035.28
Buildings and Grounds	2,471,200.28	2,318,223.98
Data Processing Equipment and Software	181,530.71	88,204.30
Other Repairing and Servicing	182,012.92	96,601.91

(a) This credit is due to the recovery of salary advances made during the preceding fiscal year.

* New expenditure classification for fiscal year 1981.

SCHEDULE "C-II"-Continued

GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1981	1980
OPERATING EXPENDITURES (Continued)		
CONTRACTUAL SERVICES (Concluded)		
Travel and Subsistence:		
Private Car Mileage	$ 1,444,022.20	$ 1,367,028.50
Hire of Passenger Cars, Airplanes and Buses	206,286.16	269,164.98
State Car Expense	230,966.28	203,384.37
Motor Pool Vehicle Use Charges	1,185,684.97	1,055,578.25
Railroad, Airplane and Bus Fares (Including Pullman)	521,935.96	530,651.30
Subsistence (Including Rooms)	2,647,106.02	2,447,194.90
Nonsubsistence Items	278,840.16	260,471.22
Fees-Professional Services:		
Architects and Engineers	903,027.45	641,688.65
Attorneys and Lawyers	2,453,160.69	2,128,221.05
Doctors, Physicians and Associations	558,560.68	595,331.40
Hospitals and Nursing Homes	767,687.21	652,160.50
Advertising Agencies	0.00	453.29
Veterinarians	83,217.10	91,360.85
Lecturers, Speakers and Entertainers	97,166.64	69,529.54
Accountants and Auditors	51,193.97	244,955.72
Other Professional Fees	4,621,993.02	4,237,704.69
Fees-Other Services:		
Recruitment Expenses (Travel and Moving Expenses)	198,036.96	114,707.42
Honorariums	109,429.55	119,984.24
Data Processing Services	6,037,882.16	6,135,483.59
Recording Fees, Servicing Fees and Court Costs	113,435.78	116,823.34
Laboratory Fees	146,283.74	118,458.18
Tuition for Employees and Rehabilitation Clients	53,959.07	74,866.61
Maintenance of Rehabilitation Clients	759,459.29	602,081.06
Other Fees	3,306,990.36	2,803,960.34
Utilities:		
Electricity	10,314,207.08	8,118,986.46
Natural Gas	6,554,194.20	4,897,689.26
Steam for Heat	218,842.98	482,175.86
Water	769,474.10	654,933.09
Sewage Charges	456,930.44	406,704.80
Solid Waste Charges	136,013.22	94,848.06
Other Utilities	1,185.57	1,023.85
Other Contractual Services:		
Dues, Memberships and Subscriptions	1,835,981.90	1,647,016.46
Laundry, Dry Cleaning and Towel Service	96,005.87	81,786.66
Ward and Prisoner Incentive Earnings	308,149.81	301,326.37
Recreation and Entertainment	13,684.05	10,504.95
Rewards, Premiums and Bounties	129.00	140.10
Surety Bond and Insurance Premiums	519,502.81	423,179.51
Official Hospitality	84,891.34	76,774.98
Legislative Allowances	591,137.69	591,728.51
Other Contractual Services	2,931,491.84	3,054,103.70
TOTAL CONTRACTUAL SERVICES	76,683,034.55	68,361,506.70
COMMODITIES		
Clothing	408,356.55	395,426.93
Feed and Forage	80,055.33	118,338.66
Food and Human Consumption	3,533,671.21	3,357,310.06
Fuel (Other than for Motor Vehicles):		
Fuel, Oil, Diesel and Kerosene	43,379.71	254,292.17
LP Gas	35,594.78	30,041.51
Other Fuel	40.85	121.55
Maintenance and Construction Materials, Supplies and Parts:		
Building Materials and Supplies	1,024,639.64	1,136,184.33
Highway and Bridge Materials and Supplies	1,001.74	2,222.98
Computer System Parts	15,416.65	11,643.17
Other Maintenance Materials, Supplies and Parts	835,839.61	726,771.34
Motor Vehicle Parts, Supplies and Accessories:		
Gasoline	619,440.17	493,029.21
Diesel Fuel	14,228.32	18,369.73
Gasahol	40,886.23	17,420.29
Liquefied Petroleum, Butane, Natural Gas	37.03	699.26
Aircraft Fuel	94,426.82	57,707.96
Motor Oil	19,338.14	11,069.64
Other Parts, Supplies and Accessories	160,595.49	159,264.66
Professional and Scientific Supplies and Materials:		
Drugs and Pharmaceuticals	778,365.94	759,944.78
Other Professional and Scientific Supplies and Materials	2,163,827.75	2,397,537.75
Stationery, Office and Data Processing Supplies:		
Stationery and Office Supplies	2,742,801.28	2,552,323.55
Data Processing Supplies	276,441.97	320,775.45
Research Supplies and Materials	25,656.38	30,793.53

SCHEDULE "C-II"-Continued

GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1981	1980
OPERATING EXPENDITURES (Continued)		
COMMODITIES (Concluded)		
Other Supplies, Materials and Parts:		
Agricultural Supplies (Other than Feed and Forage), Materials and Parts--	$ 315,445.41	$ 299,642.60
Household, Laundry and Kitchen Supplies and Materials	1,282,639.17	1,096,363.27
Power Plant Supplies	177,924.73	183,780.23
Recreation Supplies and Materials	102,537.15	63,862.02
Small Tools	97,173.49	85,043.68
Commodities Purchased for Resale	11,384.11	(8,340.84)
Other Supplies, Materials and Parts	126,184.98	149,843.72
TOTAL COMMODITIES	15,027,330.63	14,749,343.30
CAPITAL OUTLAY		
Equipment, Machinery, Furniture and Fixtures:		
Agricultural Equipment and Machinery	218,462.56	291,840.37
Household, Laundry and Kitchen Equipment and Furniture	179,341.67	190,145.02
Office Furniture, Fixtures and Equipment	1,554,788.44	1,369,139.85
Professional and Scientific Equipment	1,620,685.89	2,444,207.94
Passenger Cars	325,045.69	252,195.82
Trucks and Other Self-Propelled Equipment	1,348.25	0.00
Road and Highway Machinery and Equipment	348,299.90	224,587.70
Shop and Plant Maintenance Equipment	137,318.41	111,736.54
Livestock	16,182.02	38,132.79
Books and Library Materials	914,296.73	917,085.92
Reprographic Equipment	52,521.58	46,976.77
Computer Systems:		
Mini-Computer Systems Equipment	148,795.49	116,371.39
Computer System Equipment	344,308.72	321,117.92
Data Preparation Equipment	38,816.55	14,426.87
Data Processing Support Equipment	9,513.81	6,053.00
Computer Systems Software	18,563.95	23,851.25
Buildings and Improvements	4,828,773.92	4,215,988.76
Land and Interest in Land	72,881.00	110,789.27
Assessments for Improvements	17,438.42	487.86
Land Nonstructural Improvements	366,037.27	428,058.32
Equipment Purchases for Non-State Use:		
Equipment Purchases for Rehabilitation Clients	31,768.89	21,773.37
Capital Outlay Items Purchased for Resale	0.00	140.00
TOTAL CAPITAL OUTLAY	11,762,818.14	11,411,073.98
GRANTS, CLAIMS AND SHARED REVENUE		
State Aid Payments:		
State Aid to Counties, Cities, Districts and Public Schools	431,457,290.91	378,782,538.18
School District Employees Retirement Contributions	35,899,800.81	36,585,518.85
State Aid to Qualified Non-State Organizations	3,675,379.22	3,267,356.63
State Aid to Other State Agencies	224,417.78	204,444.07
Claims:		
Death Claims	13,900.96	38,750.92
Personal Injury Claims	16,166.71	43,154.86
Property Damage Claims	6,538.65	1,964.29
Civil Rights Conciliation Claims	111.00	0.00
Other Claims	266,556.06	324,692.19
Retirement Annuities and Payments:		
KPERS School Retirement Benefits	404,900.00	465,000.00
Special State Grants:		
Direct State Welfare Assistance	171,205,227.97	136,025,489.70
Hospital Residencies and Internships	1,025,880.00	896,202.50
Tuition Grants	3,472,677.50	3,262,980.50
Homestead Property Tax Relief	9,386,737.08	10,559,562.99
Other State Special Grants	2,000.00	2,000.00
Scholarship Grants:		
Scholarships	4,266,069.19	3,980,505.81
Other Grants, Claims and Shared Revenue:		
Losses From Monetary Transactions	198.23	5.00
Other Grants, Claims and Shared Revenue	858,495.11	0.00
TOTAL GRANTS, CLAIMS AND SHARED REVENUE	662,182,347.18	574,440,166.49

SCHEDULE "C-II"-Concluded

GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1981	1980
OPERATING EXPENDITURES (Concluded)		
DEBT SERVICE		
Interest and Service Charges on Institutional or Department Debt	$ 0.00	$ 0.00
GROSS OPERATING EXPENDITURES	1,141,957,150.29	998,684,937.82
NON-OPERATING EXPENDITURES		
DEBT SERVICE		
Institutional or Departmental Debt Payments	0.00	0.00
NON-EXPENSE ITEMS		
Advances	2,582.55	11,300.97
Transfers:		
Transfers by Disbursement (See Schedule "C-III" for Details)	7,913,430.00	11,607,293.00
Demand Transfers of Revenue (See Schedule "C-III" for Details)	108,421,972.92	101,329,694.75
Total Transfers	116,335,402.92	112,936,987.75
Other Nonexpense Items:		
Rural Medical Forgiveable Loans	288,000.00	270,000.00
Taxes Remitted	(336.81)(a)	596.50
Other Nonexpense Items	0.00	40,000.00
Total Other Nonexpense Items	287,663.19	310,596.50
GROSS NON-OPERATING EXPENDITURES	116,625,648.66	113,258,885.22
GROSS EXPENDITURES	$1,258,582,798.95	$1,111,943,823.04

(a) This credit is due to a correction of a prior year's expenditures.

SCHEDULE "C-III"

GENERAL FUND
Analysis of Transfers
July 1, 1980 to June 30, 1981

REVENUE TRANSFERS TO GENERAL FUND FROM:		
Adjutant General -		
Proceeds From Sale of Land at Great Bend, Kansas	$ 50,155.00	
Attorney General -		
Private Detective Fees Suspense Fund	325.00	
Consumer Protection Clearing Fund	375.00	
Bank Commissioner -		
Bank Examination and Investigation Fund	1,600.00	
Corporation Commission -		
Motor Carrier License Fees	698,196.00	
Department of Administration -		
Central Aircraft Fund	12.92	
Department of Transportation -		
State Highway Fund	1,468,559.00	
Kansas State University -		
Emergency Fund Allocation	3.47	
Kansas State Fair -		
State Fair Special Cash Fund	75,000.00	
Department of Corrections -		
Construct and Equip Minimum Security Institution - State	2,178.97	
Construct Minimum Security Institution - Vocational Rehabilitation - Federal	10,182.43	
State Penitentiary -		
Emergency Fund Allocation	90,344.92	
Board of Regents -		
Student Loan Reserve Fund	10,000.00	
Department of Revenue -		
Collection Assistance Fee Fund	3,607.18	
Supreme Court - Aid to Indigent Criminal Defendants -		
Aid to Indigent Defendants Reimbursement Fund	853.04	
State Treasurer -		
Kansas Fiscal Agency	44,628.22	$ 2,456,021.15
Less: Transfers from General Fund to:		
Corporation Commission -		
Mined-Land Reclamation Fund	$ 18,000.00	
Department of Transportation -		
State Freeway Fund	9,326,686.15	
Special City and County Highway Fund	4,929,517.89 (a)	
Department of Human Resources -		
Boiler Inspection Fee Fund	95,841.00	
Insurance Department -		
Workmen's Compensation Fund	1,799,457.00	
Kansas State Fair -		
State Fair Special Cash Fund	75,000.00	
Department of Corrections -		
Omnibus Crime Act - Federal	4,128.44	
Department of Corrections - Correctional Industries -		
Correctional Industries Fund	120,000.00	
State Treasurer -		
Unclaimed Property Suspense Fund	140,000.00	
Purchase of Cancelled and/or Duplicate Warrants Fund	5,343.77	
Kansas Turnpike Authority -		
City and County Interchange Study Contribution Fund	22,500.00	16,536,474.25
GENERAL FUND TRANSFERS (Schedule "C-I")		$ (14,080,453.10)

(a) Represents the amount of motor carrier taxes credited to the State General Fund and subsequently transferred pursuant to K.S.A. 1979 Supp. 79-3425e.

SCHEDULE "C-III" - Concluded

GENERAL FUND
Analysis of Transfers
July 1, 1980 to June 30, 1981

DEMAND TRANSFERS OF REVENUE - FROM GENERAL FUND TO:		
State Treasurer - Local Ad Valorem Tax Reduction Fund	$ 19,468,747.83	
KPER System - Kansas Public Employees Retirement Fund	10,000,000.00	
Department of Revenue - School District Income Tax Fund	63,078,783.43	
State Treasurer - County and City Revenue Sharing Fund	14,711,454.38	
Department of Revenue - Solar Energy Property Tax Refund Fund	17,304.39	
Department of Revenue - County Inheritance Tax Fund	1,145,682.89	
DEMAND TRANSFERS OF REVENUE (Schedule "C-II")		$ 108,421,972.92
EXPENDITURE TRANSFERS FROM GENERAL FUND TO:		
Kansas State University -		
Restricted Fees	$ 36,869.00 (a)	
Restricted Fees	20,000.00 (b)	
University of Kansas -		
Restricted Fees	51,618.00 (a)	
Restricted Fees	12,500.00 (b)	
Wichita State University -		
Restricted Fees	23,891.00 (a)	
Restricted Fees	12,500.00 (b)	
Emporia State University -		
Restricted Fees	6,584.00 (a)	
Fort Hays State University -		
Restricted Fees	6,584.00 (a)	
Pittsburg State University -		
Restricted Fees	6,584.00 (a)	
Kansas Public Employee Retirement System -		
Kansas Public Employee Retirement Fund	7,736,300.00 (c)	
GENERAL REVENUE FUND EXPENDITURE TRANSFERS (Schedule "C-II")		$ 7,913,430.00

(a) Represents the transfer of funds to the University Press of the University of Kansas as provided by Section 7 (F), House Bill 2891, Session Laws of 1980.

(b) Represents transfers from the Board of Regents Distinguished Professors appropriation account to these institutions as provided by Section 11A, House Bill 2891, Session Laws of 1980.

(c) Represents the transfer of funds in accordance with House Bill 3276, Section 63, Session Laws of 1978 and House Bill 2692, Section 59, Session Laws of 1979. $4,069,300.00 of this amount is credited to the School Service Annuity Reserve of the KPERS fund.

SECTION III

FEDERAL REVENUE SHARING FUND

CONTENTS

	Page
Comparative Balance Sheet--Exhibit "A"	35
Comparison of Resources Available for Appropriation--Schedule "A-I"	36
Analysis of Change in Unencumbered Cash Balance--Exhibit "B"	37
Comparative Statement of Revenue and Expenditures--Exhibit "C"	38

Federal Revenue Sharing Fund

The Federal Revenue Sharing Fund was created during the 1973 Legislature by enactment of K. S. A. 1973 Supp. 75-4257 et seq. to receive payments made to the State of Kansas under Title I of the State and Local Fiscal Assistance Act of 1972 (Public Law 92-512; 31 U. S. C. A. 1221). Moneys in the fund, not immediately required for the purpose for which received, are invested in time deposit, open accounts or certificates of deposit in commercial banks or trust companies or in United States Treasury bills or notes. Expenditures of the proceeds of the fund are authorized by appropriations made by the Legislature.

EXHIBIT "A"

FEDERAL REVENUE SHARING FUND
Comparative Balance Sheet
June 30

	1981	1980
RECOGNIZED ASSETS		
Cash with State Treasurer	$ 35,949,174.24	$ 35,216,491.04
TOTAL RECOGNIZED ASSETS	$ 35,949,174.24	$ 35,216,491.04
LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 583,103.19	$ 868,588.32
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1981	4,799,954.08	---
Fiscal Year Ending June 30, 1980	141,382.57	2,430,234.94
Fiscal Year Ending June 30, 1979	322,430.81	2,215,224.99
Fiscal Year Ending June 30, 1978	2,063.69	231,663.99
Fiscal Year Ending June 30, 1977	10,784.82	18,715.07
Fiscal Year Ending June 30, 1976	0.00	1,000.00
Fiscal Year Ending June 30, 1975	0.00	0.00
Fiscal Year Ending June 30, 1974	1,917.32	1,917.32
Total Unliquidated Encumbrances	5,278,533.29	4,898,756.31
Unencumbered Balance of Appropriations Reappropriated	8,533,945.34	7,153,980.30
Total Other Obligations	13,812,478.63	12,052,736.61
AVAILABLE BALANCES		
Unencumbered Cash Balance Available to Finance Appropriations--July 1, 1981, to June 30, 1982	21,553,592.42	
Unencumbered Cash Balance Available to Finance Appropriations--July 1, 1980, to June 30, 1981		22,295,166.11
TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES	$ 35,949,174.24	$ 35,216,491.04

SCHEDULE "A-I"

FEDERAL REVENUE SHARING FUND
Comparison of Resources Available for Appropriations
For the Fiscal Years Ending June 30

	1981		1980	
Unencumbered Cash Balance for Appropriations at Beginning of Year	$22,295,166.11		$ 3,977,293.17	
Add Prior Fiscal Year's Appropriations Reappropriated	7,153,980.30		10,177,431.43	
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances	212,384.67		175,416.47	
Adjusted Unencumbered Cash Balance at Beginning of Year		$29,661,531.08		$14,330,141.07
Difference Between Current Year Revenue and Current Year Charges:				
Current Year Revenue	13,162,555.71		23,047,542.98	
Current Year Charges:				
Expenditures	12,144,387.38		18,419,968.36	
Less Expenditures Charged to Prior Years' Encumbrances	4,207,792.43		12,921,665.66	
Expenditures Chargeable to Current Year's Appropriations	7,936,594.95		5,498,302.70	
Add Unliquidated Encumbrances Chargeable to Current Year's Appropriations	4,799,954.08		2,430,234.94	
Current Year Charges Against Current Year Appropriations	12,736,549.03		7,928,537.64	
Add Excess of Current Year Revenue Over Current Year Charges		426,006.68		15,119,005.34
Unencumbered Cash Balance, June 30		30,087,537.76		29,449,146.41
Less Unencumbered Appropriations:				
Fiscal Year Appropriations	15,753,034.00		25,258,917.00	
Reappropriations of Unencumbered Balance of Preceding Fiscal Year's Legislative Appropriations	7,153,980.30		10,177,431.43	
Total Appropriations and Reappropriations	22,907,014.30		35,436,348.43	
Add Difference Between Prior Year's Encumbrances and Expenditures Charged to Those Encumbrances	212,384.67		175,416.47	
Total	23,119,398.97		35,611,764.90	
Less Charges Against Current Appropriations	12,736,549.03		7,928,537.64	
Unencumbered Balance of Appropriations	10,382,849.94		27,683,227.26	
Less Appropriations Lapsed by Legislative Session	1,848,904.60		20,529,246.96	
Unencumbered Balance of Appropriations Reappropriated		8,533,945.34		7,153,980.30
Unencumbered Cash Balance Available to Finance Succeeding Fiscal Year Appropriations		$21,553,592.42		$22,295,166.11

EXHIBIT "B"

FEDERAL REVENUE SHARING FUND
Analysis of Change in Unencumbered Cash Balance
July 1, 1980, to June 30, 1981

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1980	$ 29,449,146.41	
Encumbrances Outstanding at July 1, 1980	4,898,756.31	
Subtotal	34,347,902.72	
Revenue Fiscal Year 1981	13,162,555.71	
TOTAL AVAILABLE		$ 47,510,458.43
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1981	12,144,387.38	
Encumbrances Outstanding at June 30, 1981		
Firm Obligations	5,278,533.29	
Contingent Obligations	---	
TOTAL EXPENDED AND ENCUMBERED		17,422,920.67
UNENCUMBERED CASH BALANCE AT JUNE 30, 1981		$ 30,087,537.76*

* This amount does not take into consideration $8,533,945.34 of reappropriated balance of appropriations at June 30, 1981.

EXHIBIT "C"

FEDERAL REVENUE SHARING FUND
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1981		1980
OPERATING REVENUE			
Taxes	$ 0.00		$ 0.00
Agency Earnings	0.00		0.00
Revenue From the Use of Money and Property	3,035,045.71		2,962,316.98
Gifts, Donations and Grants	10,127,510.00		20,085,226.00
Other Operating Revenue	0.00		0.00
GROSS OPERATING REVENUE	13,162,555.71		23,047,542.98
OPERATING EXPENDITURES			
Salaries and Wages	2,559.69		40,522.49
Contractual Services	1,588,419.24		1,416,745.02
Commodities	90,953.10		134,186.89
Capital Outlay	8,764,627.15		13,721,285.11
Grants, Claims and Shared Revenue	1,697,828.20	(a)	3,107,228.85
GROSS OPERATING EXPENDITURES	12,144,387.38		18,419,968.36
Excess of Operating Revenue Over Operating Expenditures	1,018,168.33		4,627,574.62
GROSS NON-OPERATING REVENUE	0.00		0.00
GROSS NON-OPERATING EXPENDITURES	0.00		0.00
EXCESS OF REVENUE OVER EXPENDITURES	$ 1,018,168.33		$ 4,627,574.62

(a) The expenditures classified to this category during the current fiscal year consist primarily of grants to area vocational-technical schools and grants to public television stations as authorized by the Legislature.

SECTION IV

SPECIAL REVENUE FUNDS

CONTENTS

	Page
Comparative Combined Balance Sheet--Exhibit "A"	41
Analysis of Change in Unencumbered Cash Balance--Exhibit "B"	42
Comparative Combined Statement of Revenue and Expenditures--Exhibit "C"	43

Special Revenue Funds

This group or class includes a number of funds representing many separate activities of the state government created by law for specific purposes, usually on a self-supporting basis. Earmarked funds are received from taxes, agency earnings, revenues from the use of money and property, federal grants and other miscellaneous sources. The expenditures are controlled by appropriations, special grants of authority contained in standing laws, or federal laws where federal grants are involved.

EXHIBIT "A"

SPECIAL REVENUE FUNDS
Comparative Combined Balance Sheet
June 30

	1981	1980
RECOGNIZED ASSETS		
Cash with State Treasurer	$ 96,461,418.55	$ 92,291,730.57
Agencies' Imprest Funds	253,100.00	253,100.00
TOTAL RECOGNIZED ASSETS	$ 96,714,518.55	$ 92,544,830.57
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 13,407,488.69	$ 16,145,029.49
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1981	29,939,436.59	---
Fiscal Year Ending June 30, 1980	1,944,223.14	30,340,291.05
Fiscal Year Ending June 30, 1979	208,625.39	1,822,968.66
Fiscal Year Ending June 30, 1978	57,438.73	363,750.02
Fiscal Year Ending June 30, 1977	786,550.17	951,386.08
Fiscal Year Ending June 30, 1976	875.42	5,875.42
Fiscal Year Ending June 30, 1975	0.00	0.00
Fiscal Year Ending June 30, 1974	0.00	104.48
Total Unliquidated Encumbrances	32,937,149.44	33,484,375.71
FUND BALANCES		
Unencumbered Cash Balances	50,116,780.42	42,662,325.37
Agencies' Imprest Funds	253,100.00	253,100.00
Total Fund Balances	50,369,880.42	42,915,425.37
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$ 96,714,518.55	$ 92,544,830.57

EXHIBIT "B"

SPECIAL REVENUE FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1980, to June 30, 1981

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1980	$ 42,662,32' 37	
Encumbrances Outstanding at July 1, 1980	33,484,375.71	
Subtotal	76,146,701.08	
Revenue Fiscal Year 1981	785,828,249.52	
TOTAL AVAILABLE		$861,974,950.60
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1981	778,921,020.74	
Encumbrances Outstanding at June 30, 1981		
Firm Obligations	13,036,793.15	
Contingent Obligations	19,900,356.29	
TOTAL EXPENDED AND ENCUMBERED		811,858,170.18
UNENCUMBERED CASH BALANCE AT JUNE 30, 1981		$ 50,116,780.42

EXHIBIT "C"

SPECIAL REVENUE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1981	1980
OPERATING REVENUE		
Taxes	$ 2,851,446.54	$ 2,822,910.22
Agency Earnings	168,380,968.53	143,677,570.29
Revenue From the Use of Money and Property	4,731,678.81	3,748,778.33
Gifts, Donations and Grants	492,024,920.79	445,615,661.25
Other Operating Revenue	826,198.49	1,512,286.91
GROSS OPERATING REVENUE	668,815,213.16	597,377,207.00
OPERATING EXPENDITURES		
Salaries and Wages	228,115,396.60	208,517,554.00
Contractual Services	99,054,108.84	80,549,943.76
Commodities	36,817,995.01	33,214,567.98
Capital Outlay	20,328,560.80	20,121,424.75
Grants, Claims, Shared Revenue and Debt Service	392,558,169.72	367,894,614.88
GROSS OPERATING EXPENDITURES	766,874,230.97	710,298,105.37
Excess of Operating Expenditures Over Operating Revenue	98,059,017.81	112,920,898.37
GROSS NON-OPERATING REVENUE	117,013,036.36	111,295,278.14
GROSS NON-OPERATING EXPENDITURES	12,046,789.77	11,438,203.73
Excess of Non-Operating Revenue Over Non-Operating Expenditures	104,966,246.59	99,857,074.41
EXCESS OF REVENUE OVER EXPENDITURES	$ 6,907,228.78	
EXCESS OF EXPENDITURES OVER REVENUE		$ 13,063,823.96

SECTION V

HIGHWAY FUNDS

CONTENTS

	Page
Comparative Combined Balance Sheet--Exhibit "A"	47
Analysis of Change in Unencumbered Cash Balance--Exhibit "B"	48
Comparative Combined Statement of Revenue and Expenditures--Exhibit "C"	49

Highway Funds

Revenues received by funds in this class are restricted by laws to financing the activities of the Department of Transportation, in constructing, reconstructing and maintaining a state system of highways. They also include some funds that are distributed to local political subdivisions for use on roads and streets.

EXHIBIT "A"

HIGHWAY FUNDS
Comparative Combined Balance Sheet
June 30

	1981	1980
RECOGNIZED ASSETS		
Cash with State Treasurer	$ 80,555,126.34	$144,785,431.63
Cash with Banks for Purchase of Investments	376,728.59	90,226.46
Agencies' Imprest Funds	2,000.00	2,000.00
Investments (Note 1)	201,629,072.05	213,560,371.03
Amount to be Provided - Bond Redemption	247,130,000.00	257,980,000.00
TOTAL RECOGNIZED ASSETS	$529,692,926.98	$616,418,029.12
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 13,664,406.48	$ 20,900,925.98
Bonds Payable	247,130,000.00	257,980,000.00
Total Liabilities	260,794,406.48	278,880,925.98
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1981	149,158,399.36	---
Fiscal Year Ending June 30, 1980	50,806,580.20	212,169,382.63
Fiscal Year Ending June 30, 1979	5,986,201.63	30,883,924.63
Fiscal Year Ending June 30, 1978	2,226,564.39	7,167,575.98
Fiscal Year Ending June 30, 1977	2,592,417.30	7,000,957.30
Fiscal Year Ending June 30, 1976	263,250.00	1,121,117.23
Fiscal Year Ending June 30, 1975	347,649.91	457,465.35
Fiscal Year Ending June 30, 1974	656,534.78	896,949.91
Fiscal Year Ending June 30, 1973	486,995.28	497,711.67
Fiscal Year Ending June 30, 1972	207,695.77	203,447.76
Fiscal Year Ending June 30, 1971	43,971.69	43,845.17
Fiscal Year Ending June 30, 1970	162.94	162.94
Fiscal Year Ending June 30, 1969	23,087.46	24,242.95
Fiscal Year Ending June 30, 1968	3,101.30	470,926.80
Total Unliquidated Encumbrances	212,802,612.01	260,937,710.32
FUND BALANCES		
Invested Balances (Note 1)	201,629,072.05	213,560,371.03
Unencumbered Cash Balances (Note 2)	(145,911,892.15)	(137,053,204.67)
Cash Advances to Banks for Purchase of Investments	376,728.59	90,226.46
Agencies' Imprest Funds	2,000.00	2,000.00
Total Fund Balances	56,095,908.49	76,599,392.82
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES (Note 3)	$529,692,926.98	$616,418,029.12

Note 1 -- Represents on a cost basis amounts invested from the following funds:

State Freeway Construction Fund	$125,352,414.72
State Freeway Fund	76,276,657.33
Total	$201,629,072.05

Note 2 -- Under the Highway Construction Program, a number of contracts have been let by the Dept. of Transportation based on anticipated revenue primarily in the form of matching federal highway construction funds to be received from the Bureau of Public Roads. These revenues are expected to be received by the State in time to meet the cash requirements as obligations become due.

Note 3 -- The Secretary of Transportation is authorized by statute to contract with the Kansas Turnpike authority to pay from the State Highway Fund such amounts as shall be required to make up any deficiency in the revenues received from the operation and ownership of a turnpike project.

EXHIBIT "B"

HIGHWAY FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1980, to June 30, 1981

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1980	$(137,053,204.67)	
Encumbrances Outstanding at July 1, 1980	260,937,710.32	
Subtotal	123,884,505.65	
Revenue Fiscal Year 1981	350,420,169.11	
TOTAL AVAILABLE		$474,304,674.76
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1981	407,413,954.90	
Encumbrances Outstanding at June 30, 1981		
Firm Obligations	5,690,803.63	
Contingent Obligations	207,111,808.38	
TOTAL EXPENDED AND ENCUMBERED		620,216,566.91
UNENCUMBERED CASH BALANCE AT JUNE 30, 1981 (Note 1)		$(145,911,892.15)

Note 1 -- Under the Highway Construction Program, a number of contracts have been let by the Department of Transportation based on anticipated revenue. The anticipated revenue is primarily in the form of matching federal highway construction funds to be received from the Bureau of Public Roads and is expected to be received by the State in time to meet cash requirements as the obligations become due.

EXHIBIT "C"

HIGHWAY FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1981	1980
OPERATING REVENUE		
Taxes	$180,334,488.52	$185,116,907.59
Agency Earnings	3,297,063.56	3,187,979.21
Revenue From the Use of Money and Property	21,988,219.90	20,475,860.96
Gifts, Donations and Grants	153,700,440.05	143,032,599.66
Other Operating Revenue	21,150.26	16,299.59
GROSS OPERATING REVENUE	359,341,362.29	351,829,647.01
OPERATING EXPENDITURES		
Salaries and Wages	64,313,262.00	56,180,650.53
Contractual Services	22,424,403.20	22,686,616.23
Commodities	21,343,335.78	18,466,225.66
Capital Outlay	227,315,034.45	225,793,040.48
Grants, Claims, Shared Revenue and Debt Service	56,217,269.84	55,400,128.57
GROSS OPERATING EXPENDITURES	391,613,305.27	378,526,661.47
Excess of Operating Expenditures Over Operating Revenue	32,271,942.98	26,697,014.46
GROSS NON-OPERATING REVENUE	(8,921,193.18)	(3,781,345.58)
GROSS NON-OPERATING EXPENDITURES	15,800,649.63	(17,294,799.22)
Excess of Non-Operating Revenue Over Non-Operating Expenditures		13,513,453.64
Excess of Non-Operating Expenditures Over Non-Operating Revenue	24,721,842.81	
EXCESS OF EXPENDITURES OVER REVENUE	$ 56,993,785.79	$ 13,183,560.82

SECTION VI

ENTERPRISE FUNDS

CONTENTS

	Page
Comparative Combined Balance Sheet--Exhibit "A"	53
Analysis of Change in Unencumbered Cash Balance--Exhibit "B"	54
Comparative Combined Statement of Revenue and Expenditures--Exhibit "C"	55

Enterprise Funds

Enterprise Funds are used to finance services, usually more of a commercial nature than the normal functions of state government, rendered by a state agency primarily to the general public for compensation.

EXHIBIT "A"

ENTERPRISE FUNDS
Comparative Combined Balance Sheet
June 30

	1981	1980
RECOGNIZED ASSETS		
Cash with State Treasurer	$ 10,820,376.83	$ 10,591,254.29
Agencies' Imprest Funds	1,000.00	1,000.00
Cash with Banks for Purchase of Investments	23,750.90	149.33
Investments (Note 1)	20,532,331.58	18,718,202.98
Amount to be Provided - Bond Redemption	70,681,000.00	73,603,000.00
TOTAL RECOGNIZED ASSETS	$102,058,459.31	$102,913,606.60
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 446,259.61	$ 828,979.63
Bonds Payable	70,681,000.00	73,603,000.00
Total Liabilities	71,117,259.61	74,431,979.63
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1981	1,061,845.31	---
Fiscal Year Ending June 30, 1980	8,789.00	1,308,839.59
Fiscal Year Ending June 30, 1979	730.50	337,689.11
Total Unliquidated Encumbrances	1,071,364.81	1,646,528.70
FUND BALANCES		
Invested Balances (Note 1)	20,532,331.58	18,718,202.98
Unencumbered Cash Balances	9,312,752.41	8,115,745.96
Cash Advances to Banks for Purchase of Investments	23,750.90	149.33
Agencies' Imprest Funds	1,000.00	1,000.00
Total Fund Balances	29,869,834.89	26,835,098.27
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$102,058,459.31	$102,913,606.60

Note 1 -- Represents on a cost basis amounts invested from the following funds:

FORT HAYS STATE UNIVERSITY	
Housing System Bond and Interest Sinking Fund	$ 334,850.68
DEPARTMENT OF HEALTH AND ENVIRONMENT	
Sewer Disposal Treatment Bond and Interest Sinking Fund	371,736.36
Debt Service Reserve Fund	302,869.21
KANSAS STATE UNIVERSITY	
Stadium Bond and Interest Sinking Fund	407,932.87
Housing System Bond and Interest Sinking Fund	1,621,957.69
Student Union Annex I Bond and Interest Sinking Fund	335,943.86
Student Union Annex II Bond and Interest Sinking Fund	1,013,707.77
Haymaker Hall, Project 106, Bond & Interest Sinking Fund	373,669.44
Jardine Terrace III - Bond and Interest Sinking Fund	134,049.49
Student Recreational Building Bond & Interest Sinking Fund	393,414.70
EMPORIA STATE UNIVERSITY	
Men's Dormitory No. 1 Bond and Interest Sinking Fund	18,000.00
Student Union Bond and Interest Sinking Fund	100,000.00
Student Union Addition Bond and Interest Sinking Fund	170,000.00
Women's Dormitory No. 2 Bond and Interest Sinking Fund	34,000.00
Women's Dormitory No. 3 and Student Apartments - Bond and Interest Sinking Fund	190,000.00
Men's Dormitory No. 1 - Maintenance and Equipment Reserve	13,000.00
Women's Dormitory No. 4 - Maintenance and Equipment Reserve	29,000.00
Women's Dormitory No. 3 and Student Apartments - Maintenance and Equipment	7,000.00
Men's Dormitory No. 2 Bond and Interest Sinking Fund	36,000.00
Men's Dormitory No. 3 Bond and Interest Sinking Fund	127,000.00
Women's Dormitory No. 4 Bond and Interest Sinking Fund	42,428.33
PITTSBURG STATE UNIVERSITY	
Dormitory Bond and Interest Sinking Fund	9,000.00
Unit A Women's Dormitory and Food Service and Unit B Men's Dormitory Addition	10,000.00
Student Center Addition Bond and Interest Sinking Fund	55,000.00
East Campus Apartments I and II and Shirk Hall Bond and Interest Sinking Fund	11,000.00
1962 Dormitory and Student Apartments Bond and Interest Sinking Fund	77,000.00
Student Center Addition Repair and Replacement Reserve	88,075.00
UNIVERSITY OF KANSAS (LAWRENCE CAMPUS)	
Health Service Facilities Fee Fund	$ 938,292.00
Student Union Annex Bond and Interest Sinking Fund	437,446.50
J. R. Pearson Residence Hall Bond and Interest Sinking Fund	733,018.29
Hashinger Hall Bond and Interest Sinking Fund	170,790.00
Housing System Bond and Interest Sinking Fund	2,515,340.17
Stauffer III Bond and Interest Sinking Fund	212,796.95
Ellsworth Hall Bond and Interest Sinking Fund	908,300.46
Student Union Addition Bond and Interest Sinking Fund	633,681.02
Hashinger Hall Repair and Replacement Reserve Fund	87,415.79
Ellsworth Hall Repair and Replacement Reserve Fund	252,914.01
J. R. Pearson Residence Hall Maintenance and Equipment Reserve Fund	271,060.43
Stauffer III Repair and Replacement Reserve Fund	176,544.61
Housing System Repair and Replacement Reserve Fund	1,593,508.47
Humanities Building Reserve Fund	200,000.00
Health Service's Facilities Bond Reserve Fund	275,000.00
Health Service Facilities Bond and Interest Sinking Fund	140,722.59
Satellite Student Union Bond and Interest Sinking Fund	512,278.18
Satellite Student Union Repair & Replacement Reserve Fund	46,268.06
Student Union Annex - Maintenance & Equipment Reserve Fund	100,000.00
UNIVERSITY OF KANSAS (KANSAS CITY CAMPUS)	
Clinical Facility Bond Reserve Fund	2,247,123.30
Clinical Facility Extraordinary Repair Fund	500,000.00
Clinical Facility Bond Redemption Fund	18,606.09
Clinical Facility Discretionary Fund	14,358.60
1961 Student Center Apartments - Bond Reserve Fund	15,940.22
1961 Student Center Apartments - Extraordinary Repair and Replacement Fund	14,491.11
WICHITA STATE UNIVERSITY	
On Campus Parking, Construction and Maintenance Fund	302,795.09
1960 - Dormitory Bond and Interest Sinking Fund	178,285.66
On Campus Parking Bond and Interest Sinking Fund	67,108.04
Stadium Bond and Interest Sinking Fund	66,182.59
1960 - Dormitory Repair and Replacement Reserve Fund	81,668.19
On Campus Parking Major Maintenance Fund	114,581.36
Library Maintenance Reserve No. 4 Fund	50,000.00
Stadium Major Maintenance Reserve Fund	25,048.68
Academic and Service Building Bond Reserve Fund	300,000.00
Library Reserve Fund No. 3	250,064.66
1976 - Dormitory Bond Reserve Fund	180,000.00
1976 - Dormitory Maintenance Reserve Fund	100,064.98
TOTAL ENTERPRISE FUNDS INVESTED	$20,532,331.58

EXHIBIT "B"

ENTERPRISE FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1980, to June 30, 1981

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1980	$ 8,115,745.96	
Encumbrances Outstanding at July 1, 1980	1,646,528.70	
Subtotal	9,762,274.66	
Revenue Fiscal Year 1981	73,900,619.65	
TOTAL AVAILABLE		$83,662,894.31
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1981	73,278,777.09	
Encumbrances Outstanding at June 30, 1981		
Firm Obligations	1,047,145.17	
Contingent Obligations	24,219.64	
TOTAL EXPENDED AND ENCUMBERED		74,350,141.90
UNENCUMBERED CASH BALANCE AT JUNE 30, 1981		$ 9,312,752.41

EXHIBIT "C"

ENTERPRISE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1981	1980
OPERATING REVENUE		
Taxes	$ 0.00	$ 0.00
Agency Earnings	15,239,867.15	14,445,851.72
Revenue From the Use of Money and Property	19,498,547.52	16,819,577.70
Gifts, Donations and Grants	223,612.12	178,747.69
Other Operating Revenue	229,019.89	158,042.07
GROSS OPERATING REVENUE	35,191,046.68	31,602,219.18
OPERATING EXPENDITURES		
Salaries and Wages	13,770,799.75	12,330,377.04
Contractual Services	8,349,059.15	7,195,019.70
Commodities	5,869,657.98	5,570,567.25
Capital Outlay	1,167,634.90	3,807,726.30
Grants, Claims, Shared Revenue and Debt Service	3,541,558.96	3,673,213.87
GROSS OPERATING EXPENDITURES	32,698,710.74	32,576,904.16
Excess of Operating Revenue Over Operating Expenditures	2,492,335.94	
Excess of Operating Expenditures Over Operating Revenue		974,684.98
GROSS NON-OPERATING REVENUE	38,709,572.97	31,447,347.45
GROSS NON-OPERATING EXPENDITURES	40,580,066.35	32,553,692.43
Excess of Non-Operating Expenditures Over Non-Operating Revenue	1,870,493.38	1,106,344.98
EXCESS OF REVENUE OVER EXPENDITURES	$ 621,842.56	
EXCESS OF EXPENDITURES OVER REVENUE		$ 2,081,029.96

SECTION VII

INTRAGOVERNMENTAL SERVICE FUNDS

CONTENTS

	Page
Comparative Combined Balance Sheet--Exhibit "A"	59
Analysis of Change in Unencumbered Cash Balance--Exhibit "B"	60
Comparative Combined Statement of Revenue and Expenditures--Exhibit "C"	61

Intragovernmental Service Funds

The funds included in this class are used to finance and account for services and commodities by a designated state agency to departments of the same state agency or to other state agencies. These funds are operated on a self-sustaining basis in that they are reimbursed, usually at cost, for the goods or services they produce. They were established by contributions or advances from the General Fund or by other funds.

EXHIBIT "A"

INTRAGOVERNMENTAL SERVICE FUNDS
Comparative Combined Balance Sheet
June 30

	1981	1980
RECOGNIZED ASSETS		
Cash with State Treasurer	$ 15,422,572.69	$ 15,608,005.79
Amount to be Provided - Bond Redemption	1,055,000.00	1,200,000.00
TOTAL RECOGNIZED ASSETS	$ 16,477,572.69	$ 16,808,005.79
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 2,645,055.58	$ 2,141,752.55
Bonds Payable	1,055,000.00	1,200,000.00
Total Liabilities	3,700,055.58	3,341,752.55
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1981	3,706,065.95	---
Fiscal Year Ending June 30, 1980	163,327.11	3,712,908.74
Fiscal Year Ending June 30, 1979	10,528.14	35,901.18
Fiscal Year Ending June 30, 1978	4,968.40	5,475.65
Fiscal Year Ending June 30, 1977	154.00	14,429.00
Fiscal Year Ending June 30, 1976	0.00	0.00
Fiscal Year Ending June 30, 1975	1,044.95	1,466.26
Total Unliquidated Encumbrances	3,888,088.55	3,770,180.83
FUND BALANCES		
Unencumbered Cash Balances	8,889,428.56	9,696,072.41
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$ 16,477,572.69	$ 16,808,005.79

EXHIBIT "B"

INTRAGOVERNMENTAL SERVICE FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1980, to June 30, 1981

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1980	$ 9,696,072.41	
Encumbrances Outstanding at Ju'y 1, 1980	3,770,180.83	
Subtotal	13,466,253.24	
Revenue Fiscal Year 1981	58,373,727.06	
TOTAL AVAILABLE		$ 71,839,980.30
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1981	59,062,463.19	
Encumbrances Outstanding at June 30, 1981		
Firm Obligations	2,706,957.99	
Contingent Obligations	1,181,130.56	
TOTAL EXPENDED AND ENCUMBERED		62,950,551.74
UNENCUMBERED CASH BALANCE AT JUNE 30, 1981		$ 8,889,428.56

EXHIBIT "C"

INTRAGOVERNMENTAL SERVICE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1981	1980
OPERATING REVENUE		
Taxes	$ 178,004.00	$ 177,181.75
Agency Earnings	52,763,875.93	47,985,627.44
Revenue From the Use of Money and Property	3,660,057.08	3,644,407.62
Gifts, Donations and Grants	44.11	8,432.00
Other Operating Revenue	7,728.70	6,225.30
GROSS OPERATING REVENUE	56,609,709.82	51,821,874.11
OPERATING EXPENDITURES		
Salaries and Wages	16,372,999.74	14,515,477.00
Contractual Services	18,570,254.59	16,903,798.00
Commodities	18,407,831.31	16,476,946.66
Capital Outlay	5,504,266.46	4,298,663.66
Grants, Claims, Shared Revenue and Debt Service	61,163.39	66,706.39
GROSS OPERATING EXPENDITURES	58,916,515.49	52,261,591.71
Excess of Operating Expenditures Over Operating Revenue	2,306,805.67	439,717.60
GROSS NON-OPERATING REVENUE	1,764,017.24	1,248,988.49
GROSS NON-OPERATING EXPENDITURES	145,947.70	168,962.36
Excess of Non-Operating Revenue Over Non-Operating Expenditures	1,618,069.54	1,080,026.13
EXCESS OF REVENUE OVER EXPENDITURES		$ 640,308.53
EXCESS OF EXPENDITURES OVER REVENUE	$ 688,736.13	

SECTION VIII

TRUST AND AGENCY FUNDS

CONTENTS

	Page
Comparative Combined Balance Sheet--Exhibit "A"	65
Analysis of Change in Unencumbered Cash Balance--Exhibit "B"	66
Comparative Combined Statement of Revenue and Expenditures--Exhibit "C"	67

Trust and Agency Funds

In this class are included funds that the state receives, holds, and/or disburses in a fiduciary capacity as trustee, agent or custodian. Trust funds are normally invested to produce additional revenue to be used for the same purposes for which the funds were established. Into the Agency Funds go moneys collected by the state, as agent, and disbursed to other governmental agencies and individuals in accordance with laws and regulations.

EXHIBIT "A"

TRUST AND AGENCY FUNDS
Comparative Combined Balance Sheet
June 30

	1981	1980	Detail of 1981 — Retirement Funds	Detail of 1981 — Employment Security Funds	Detail of 1981 — Other Trust and Agency Funds
RECOGNIZED ASSETS					
Cash with State Treasurer	$ 78,576,124.51	$ 62,583,009.15	$ 6,719,315.87	$ 3,420,240.36	$ 68,436,568.28
Deposits with United States Treasury	223,911,000.00	240,166,000.00		223,911,000.00	
Cash with Banks for Purchase of Investments	143,301.48	358,044.77	143,301.48		
Investments (Note 1)	1,097,878,044.88 (a)	901,857,655.11	1,079,372,179.87		18,505,865.01
Inmate, Patient and Client Trust Monies in State Agencies' Custody (Note 2)	1,010,424.35	917,842.77			1,010,424.35
TOTAL RECOGNIZED ASSETS	$1,401,518,895.22	$1,205,882,561.80	$1,086,234,797.22	$227,331,240.36	$ 87,952,857.64
LIABILITIES, OTHER OBLIGATIONS AND BALANCES					
LIABILITIES					
Unredeemed Warrants	$ 36,924,157.23	$ 16,167,100.02	$ 4,688,162.79	$ 1,986,959.82	$ 30,249,034.62
OTHER OBLIGATIONS					
Unliquidated Encumbrances:					
Fiscal Year Ending June 30, 1981	181,847.13	---	31,840.27	0.00	150,006.86
Fiscal Year Ending June 30, 1980	79,942.62	178,545.99	602.62	0.00	79,340.00
Fiscal Year Ending June 30, 1979	550.00	3,133.97	550.00	0.00	0.00
Fiscal Year Ending June 30, 1978	2,949.75	2,949.75	2,949.75	0.00	0.00
Total Unliquidated Encumbrances	265,289.50	184,629.71	35,942.64	0.00	229,346.86
FUND BALANCES					
Invested Balances (Note 1)	1,097,878,044.88	901,857,665.11	1,079,372,179.87		18,505,865.01
Unencumbered Cash Balances	265,297,677.78	286,397,279.42	1,995,210.44	225,344,280.54	37,958,186.80
Cash with Banks for Purchase of Investments	143,301.48	358,044.77	143,301.48		
Inmate, Patient and Client Trust Funds (Note 2)	1,010,424.35	917,842.77			1,010,424.35
Total Fund Balances	1,364,329,448.49	1,189,530,832.07	1,081,510,691.79	225,344,280.54	57,474,476.16
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$1,401,518,895.22	$1,205,882,561.80	$1,086,234,797.22	$227,331,240.36	$ 87,952,857.64

(a) Investments of the Kansas Public Employees Retirement Fund are shown on the accrual basis of accounting; the amount for fiscal year 1980, has been adjusted accordingly for comparison.

Note 1 -- Represents amounts invested from the following funds:

TRUST AND AGENCY FUNDS:	
KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM	
Kansas Public Employee Retirement Fund:	
Temporary at Cost	$ 268,380,171.85
Preferred Stock at Cost	2,457,432.02
Common Stock at Cost	310,376,042.29
Small Business Loans at Cost	4,849,656.96
Kansas Liquidity Fund	46,300,000.00
Bonds at Amortized Cost	441,433,047.10
Accrued Interest Purchased Unrecovered	562,853.77
Deferred Gain on Bond Swaps	(232,616.53)
Deferred Loss on Bond Swaps	4,845,592.41
Total Retirement Funds Invested	$1,079,372,179.87
OTHER TRUST AND AGENCY FUNDS:	
DEPARTMENT OF ADMINISTRATION	
Self-Insurance Reserve Fund	$ 3,042,718.01
All-Sports Hall of Fame Trust Fund	24,433.47
INSURANCE DEPARTMENT	
Health Care Stabilization Fund	13,285,875.24
KANSAS STATE UNIVERSITY	
Agricultural University School Fund	1,087,444.88
EMPORIA STATE UNIVERSITY	
Normal Permanent School Fund	263,611.47
KANSAS STATE PENITENTIARY	
All Faiths Chapel Building Fund - Investments	65,597.05
REAL ESTATE COMMISSION	
Real Estate Recovery Revolving Fund	156,773.47
STATE TREASURY	
Stormont Library Permanent Fund	4,793.75
UNIVERSITY OF KANSAS	
University Permanent School Fund	339,735.94
WICHITA STATE UNIVERSITY	
Physical Education and Student Services Complex Private Gifts Fund	234,881.73
TOTAL OTHER TRUST AND AGENCY FUNDS	$ 18,505,865.01

Note 2 -- Represents the amount of Inmate Patient and Client Monies held in trust by state agencies as follows:

AGENCY	
Correctional-Vocational Training Center	$ 5,473.99
Kansas Correctional Institution for Women	34,954.52
Industrial Reformatory	39,284.60
Youth Center at Topeka	
Topeka Facility	18,363.15
Atchison Facility	13,543.83
Youth Center at Beloit	1,562.29
Kansas Neurological Institute	72,453.23
Larned State Hospital	58,221.55
Osawatomie State Hospital	22,707.02
Parsons State Hospital and Training Center	91,314.25
Department of Corrections	
Toronto Honor Camp	2,086.62
Wichita Work Release Center	16,736.20
Penitentiary, State	52,246.94
Kansas Reception and Diagnostic Center	2,404.06
Rainbow Mental Health Facility	1,453.47
Norton State Hospital	74,680.03
School for the Visually Handicapped	828.47
School for the Deaf	2,137.19
Department of Social and Rehabilitation Services - Vocational Rehabilitation Unit	822.28
Kansas Soldiers Home	221,484.76
Topeka State Hospital	20,766.78
Winfield State Hospital and Training Center	256,899.12
TOTAL TRUST FUNDS HELD IN CUSTODIANSHIP	$1,010,424.35

EXHIBIT "B"

TRUST AND AGENCY FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1980, to June 30, 1981

	Total	Retirement Funds	Employment Security Funds	Other Trust and Agency Funds
AMOUNTS AVAILABLE FOR EXPENDITURE:				
Unencumbered Cash Balance at July 1, 1980	$ 286,397,279.42	$ 1,562,258.89	$ 241,603,629.90	$ 43,231,390.63
Encumbrances Outstanding at July 1, 1980	184,629.71	19,435.29	0.00	165,194.42
Subtotal	286,581,909.13	1,581,694.18	241,603,629.90	43,396,585.05
Revenue Fiscal Year 1981	1,206,891,636.19	332,934,231.51	152,162,827.02	721,794,577.66
TOTAL AVAILABLE	1,493,473,545.32	334,515,925.69	393,766,456.92	765,191,162.71
AMOUNTS EXPENDED AND ENCUMBERED:				
Expenditures Fiscal Year 1981	1,227,910,578.04	332,484,772.61	168,422,176.38	727,003,629.05
Encumbrances Outstanding at June 30, 1981				
Firm Obligations	255,789.50	35,942.64	0.00	219,846.86
Contingent Obligations	9,500.00	0.00	0.00	9,500.00
TOTAL EXPENDED AND ENCUMBERED	1,228,175,867.54	332,520,715.25	168,422,176.38	727,232,975.91
UNENCUMBERED CASH BALANCE AT JUNE 30, 1981	$ 265,297,677.78	$ 1,995,210.44	$ 225,344,280.54	$ 37,958,186.80

EXHIBIT "C"

TRUST AND AGENCY FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1981	1980	Detail of 1981 — Retirement Funds	Detail of 1981 — Employment Security Fund	Detail of 1981 — Other Trust and Agency Funds
OPERATING REVENUE					
Taxes	$ 138,087,797.94	$ 126,202,926.33	$ 0.00	$ 89,028,709.14	$ 49,059,088.80
Agency Earnings	123,586.40	0.00	0.00	0.00	123,856.40
Revenue From the Use of Money and Property	133,966,295.59	91,395,847.20	110,939,522.81	20,477,848.74	2,548,924.04
Gifts, Donations and Grants	40,381,600.22	9,526,700.66	0.00	37,113,402.78	3,268,197.44
Other Operating Revenue	1,023,341.64	4,090,127.78	0.00	26,759.24	996,582.40
GROSS OPERATING REVENUE	313,582,621.79	231,215,601.97	110,939,522.81	146,646,719.90	55,996,379.08
OPERATING EXPENDITURES					
Salaries and Wages	1,359,111.35	1,341,299.01	818,608.61	0.00	540,502.74
Contractual Services	10,512,179.46	6,666,603.81	9,612,184.15	0.00	899,995.31
Commodities	35,113.11	35,233.14	13,342.36	0.00	21,770.75
Capital Outlay	49,622.24	27,317.03	16,088.99	0.00	33,533.25
Grants, Claims, Shared Revenue and Debt Service	339,911,988.73	240,939,831.40	53,461,857.33	167,312,948.01	119,137,183.59
GROSS OPERATING EXPENDITURES	351,868,014.89	249,010,284.39	63,922,081.24	167,312,948.01	120,632,985.64
Excess of Operating Revenue Over Operating Expenditures			47,017,441.57		
Excess of Operating Expenditures Over Operating Revenue	$ 38,285,393.10	17,794,682.42		20,666,228.11	64,636,606.56
GROSS NON-OPERATING REVENUE	893,309,014.40	804,916,147.89	221,994,708.70	5,516,107.12	665,798,198.58
GROSS NON-OPERATING EXPENDITURES	876,042,563.15	758,833,341.18	268,562,691.37	1,109,228.37	606,370,643.41
Excess of Non-Operating Revenue Over Non-Operating Expenditures	17,266,451.25	46,082,806.71		4,406,878.75	59,427,555.17
Excess of Non-Operating Expenditures Over Non-Operating Revenue			46,567,982.67		
EXCESS OF REVENUE OVER EXPENDITURES		$ 28,288,124.29	$ 449,458.90		
EXCESS OF EXPENDITURES OVER REVENUE	$ 21,018,941.85			$ 16,259,349.36	$ 5,209,051.39

SECTION IX

CAPITAL PROJECTS FUNDS

CONTENTS

	Page
Comparative Combined Balance Sheet--Exhibit "A"	71
Comparison of Resources Available for Appropriation--Schedule "A-I"	72
Analysis of Change in Unencumbered Cash Balance--Exhibit "B"	74
Comparative Combined Statement of Revenue and Expenditures--Exhibit "C"	75

Capital Projects Funds

This class includes funds where the resources come from the sale of bonds and ad valorem tax levies dedicated to the Kansas Educational Building Fund, the State Institutions Building Fund and the Correctional Institutions Building Fund. These funds are used in the construction and equipping of educational classrooms, treatment and correctional institutional facilities. Included in this class are funds established in conjunction with the issuance of such bonds as debt service and facilities and maintenance reserve funds. Funds not included in this class are monies derived from the sale of bonds for highway construction and enterprise facilities and monies raised through special assessments.

EXHIBIT "A"

CAPITAL PROJECTS FUNDS
Comparative Combined Balance Sheet
June 30

	1981	1980	Detail of 1981			
			Kansas Educational Building Fund	State Institutions Building Fund	Correctional Institutions Building Fund	Other Capital Projects Funds
RECOGNIZED ASSETS						
Cash with State Treasurer	$19,924,220.63	$23,167,086.73	$11,066,584.64	$ 7,347,067.27	$1,043,195.71	$ 467,373.01
Taxes Due from County Treasurers	8,574,926.70	7,607,009.37	5,705,959.17	2,860,983.49	7,984.04	
Investments (Note 1)	2,539,079.11	1,948,762.37				2,539,079.11
Amount to be Provided - Bond Redemption	12,020,000.00	12,607,000.00				12,020,000.00
TOTAL RECOGNIZED ASSETS	$43,058,226.44	$45,329,858.47	$16,772,543.81	$10,208,050.76	$1,051,179.75	$ 15,026,452.12
LIABILITIES, OTHER OBLIGATIONS AND BALANCES						
LIABILITIES						
Unredeemed Warrants	$ 741,143.49	$ 557,026.46	$ 386,751.75	$ 243,334.81	$ 108,601.265	$ 160.03
Bonds Payable	12,020,000.00	12,607,000.00				12,020,000.00
Total Liabilities	12,761,143.49	13,164,026.46	386,751.75	243,334.81	108,601.26	12,022,455.67
OTHER OBLIGATIONS						
Unliquidated Encumbrances						
Fiscal Year Ending June 30, 1981	6,997,341.40	---	4,016,331.62	2,418,938.55	492,878.16	69,193.07
Fiscal Year Ending June 30, 1980	500,886.48	9,257,055.02	352,220.34	131,921.74	8,750.00	7,994.40
Fiscal Year Ending June 30, 1979	94,963.11	886,947.02	58,830.34	15,181.77		20,951.00
Fiscal Year Ending June 30, 1978	25,121.98	61,991.63	13,598.08	7,057.62		4,475.28
Fiscal Year Ending June 30, 1977	72,324.00	85,324.87	2,000.00			70,324.00
Fiscal Year Ending June 30, 1976	250,567.00	251,302.23				250,567.00
Fiscal Year Ending June 30, 1975	8,950.00	8,950.00		8,950.00		
Total Unliquidated Encumbrances	7,950,153.97	10,551,570.77	4,442,971.38	2,582,049.68	501,628.16	423,504.75
Unencumbered Balance of Appropriations Reappropriated	9,827,449.29	10,314,539.99	6,011,265.93	3,515,796.16	300,387.20	
Total Other Obligations	17,777,603.26	20,866,110.76	10,454,237.31	6,097,845.84	802,015.36	423,504.75
FUND AND AVAILABLE BALANCES						
Unencumbered Cash Balance to Finance Appropriations	1,364,061.29	1,425,655.91	225,595.58	1,005,886.62	132,579.09	
Unencumbered Cash Balance of Agency Funds	41,412.59	318,293.60				41,412.59
Invested Balance (Note 1)	2,539,079.11	1,948,762.37				2,539,079.11
Taxes Due from County Treasurers (Deferred Revenue)	8,574,926.70	7,607,009.37	5,705,959.17	2,860,983.49	7,984.04	
Total Fund and Available Balances	12,519,479.69	11,299,721.25	5,931,554.75	3,866,870.11	140,563.13	2,580,491.70
TOTAL LIABILITIES, OTHER OBLIGATIONS AND BALANCES	$43,058,226.44	$45,329,858.47	$16,772,543.81	$10,208,050.76	$1,051,179.75	$ 15,026,452.12

Note 1 -- Represents on a cost basis amounts invested from the following funds:

FORT HAYS STATE UNIVERSITY	
Physical Education Building Bond and Interest Sinking Fund	$ 700,204.98
UNIVERSITY OF KANSAS (LAWRENCE CAMPUS)	
Humanities Bulding Fees Fund	678,707.92
Humanities Building Bond and Interest Sinking Fund	247,910.68
UNIVERSITY OF KANSAS (KANSAS CITY CAMPUS)	
Medical Library Bond and Interest Sinking Fund	35,203.91
Parking Facility Bond and Interest Sinking Fund	218,750.46
Construction of Clinical Facility Revenue Bond Fund	200,000.00
WICHITA STATE UNIVERSITY	
Academic and Service Building Bond and Interest Sinking Fund	252,333.10
Stadium Bond Redemption Fund	142,631.70
Library Bond Reserve No. 5 Fund	63,336.36
TOTAL CAPITAL PROJECT FUNDS INVESTED	$ 2,539,079.11

SCHEDULE "A-I"

CAPITAL PROJECTS FUNDS
Comparison of Resources Available for Appropriation
For the Fiscal Years Ending June 30

	Kansas Educational Building Fund			
	1981		1980	
Unencumbered Cash Balance for Appropriations at Beginning of Year	$ 351,969.07		$ 2,693,725.95	
Add Prior Fiscal Year's Appropriations Reappropriated	3,078,245.62		2,116,547.84	
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances	31,236.23		474,468.82	
Adjusted Unencumbered Cash Balance at Beginning of Year		$3,461,450.92		$ 5,284,742.61
Difference Between Current Year Revenue and Current Year Charges:				
Current Year Revenue	10,361,647.62		9,667,928.75	
Current Year Charges:				
Expenditures	11,748,972.84		10,302,790.95	
Less Expenditures Charged to Prior Years' Encumbrances	8,179,067.43		6,574,320.62	
Expenditures Chargeable to Current Year's Appropriations	3,569,905.41		3,728,470.33	
Add Unliquidated Encumbrances Chargeable to Current Year's Appropriations	4,016,331.62		7,793,986.34	
Current Year Charges Against Current Year Appropriations	7,586,237.03		11,522,456.67	
Add Excess of Current Year Revenue Over Current Year Charges		2,775,410.59		
Less Excess of Current Year Charges Over Current Year Revenue				1,854,527.92
Unencumbered Cash Balance, June 30		6,236,861.51		3,430,214.69
Less Unencumbered Appropriations:				
Fiscal Year Appropriations	10,493,573.00		12,712,180.00	
Reappropriations of Unencumbered Balance of Preceding Fiscal Year's Legislative Appropriations	3,078,245.62		2,116,547.84	
Total Appropriations and Reappropriations	13,571,818.62		14,828,727.84	
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances	31,236.23		474,468.82	
Total	13,603,054.85		15,303,196.66	
Less Charges Against Current Appropriations	7,586,237.03		11,522,456.67	
Unencumbered Balance of Appropriations	6,016,817.82		3,780,739.99	
Less Appropriations Lapsed by Legislative Session	5,551.89		702,494.37	
Unencumbered Balance of Appropriations Reappropriated		6,011,265.93		3,078,245.62
Unencumbered Cash Balance Available to Finance Succeeding Fiscal Year Appropriations		$ 225,595.58		$ 351,969.07

State Institutions Building Fund				Correctional Institutions Building Fund			
1981		1980		1981		1980	
$ 834,092.90		$1,418,435.22		$ 239,593.94		$ 250,913.26	
6,043,233.58		3,036,143.54		1,193,060.79		1,702,598.08	
5,874.74		5,303.32		490.48		444.42	
	$6,883,201.22		$4,459,882.08		$1,433,145.21		$1,953,955.76
5,159,371.96		4,819,274.23		2,769.47		9,480.11	
6,043,686.14		2,834,829.30		789,550.71		474,858.24	
941,734.29		1,460,120.38		279,480.48		226,172.73	
5,101,951.85		1,374,708.92		510,070.23		248,685.51	
2,418,938.55		1,027,120.91		492,878.16		282,095.63	
7,520,890.40		2,401,829.83		1,002,948.39		530,781.14	
			2,417,444.40				
	2,361,518.44				1,000,178.92		521,301.03
	4,521,682.78		6,877,326.48		432,966.29		1,432,654.73
5,095,637.00		5,799,875.00		109,871.00		251,473.00	
6,043,233.58		3,036,143.54		1,193,060.79		1,702,598.08	
11,138,870.58		8,836,018.54		1,302,931.79		1,954,071.08	
5,874.74		5,303.32		490.48		444.42	
11,144,745.32		8,841,321.86		1,303,422.27		1,954,515.50	
7,520,890.40		2,401,829.83		1,002,948.39		530,781.14	
3,623,854.92		6,439,492.03		300,473.88		1,423,734.36	
108,058.76		396,258.45		86.68		230,673.57	
	3,515,796.16		6,043,233.58		300,387.20		1,193,060.79
	$1,005,886.62		$ 834,092.90		$ 132,579.09		$ 239,593.94

EXHIBIT "8"

CAPITAL PROJECTS FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1980 to June 30, 1981

	Total	Kansas Educational Building Fund	State Institutions Building Fund	Correctional Institutions Building Fund	Other Capital Projects Funds
AMOUNTS AVAILABLE FOR EXPENDITURE:					
Unencumbered Cash Balance at July 1, 1980	$ 12,058,489.50	$ 3,430,214.69	$ 6,877,326.48	$ 1,432,654.73	$ 318,293.60
Encumbrances Outstanding at July 1, 1980	10,551,570.77	8,636,943.42	1,110,720.16	288,720.96	515,186.23
Subtotal	22,610,060.27	12,067,158.11	7,988,046.64	1,721,375.69	833,479.83
Revenue Fiscal Year 1981	21,877,941.81	10,361,647.62	5,159,371.96	2,769.47	6,354,152.76
TOTAL AVAILABLE	44,488,002.08	22,428,805.73	13,147,418.60	1,724,145.16	7,187,632.59
AMOUNTS EXPENDED AND ENCUMBERED:					
Expenditures Fiscal Year 1981	25,304,924.94	11,748,972.84	6,043,686.14	789,550.71	6,722,715.25
Encumbrances Outstanding at June 30, 1981					
Firm Obligations	7,199,123.08	4,093,362.88	2,568,059.53	501,628.16	36,072.51
Contingent Obligations	751,030.89	349,608.50	13,990.15	0.00	387,432.24
TOTAL EXPENDED AND ENCUMBERED	33,255,078.91	16,191,944.22	8,625,735.82	1,291,178.87	7,146,220.00
UNENCUMBERED CASH BALANCE AT JUNE 30, 1981	$ 11,232,923.17	$ 6,236,861.51(a)	$ 4,521,682.78(a)	$ 432,966.29(a)	$ 41,412.59

(a) This amount does not take into consideration the amount of reappropriated balances of appropriations at June 30, 1981, as follows:

Kansas Educational Building Fund	$ 6,011,265.93
State Institutions Building Fund	3,515,796.16
Correctional Institutions Building Fund	300,387.20
Total	$ 9,827,449.29

EXHIBIT "C"

CAPITAL PROJECTS FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

			Detail of 1981			
	1981	1980	Kansas Educational Building Fund	State Institutions Building Fund	Correctional Institutions Building Fund	Other Capital Projects Funds
OPERATING REVENUE						
Taxes	$15,646,152.89	$14,624,345.68	$10,333,647.62	$5,159,371.96	$ 2,769.47	$ 150,363.84
Agency Earnings	743,817.91	619,986.11	0.00	0.00	0.00	743,817.91
Revenue From the Use of Money and Property	618,727.95	496,847.99	0.00	0.00	0.00	618,727.95
Gifts, Donations and Grants	19,838.00	19,838.00	0.00	0.00	0.00	19,838.00
Other Operating Revenue	0.00	0.00	0.00	0.00	0.00	0.00
GROSS OPERATING REVENUE	17,028,536.75	15,761,017.78	10,333,647.62	5,159,371.96	2,769.47	1,532,747.70
OPERATING EXPENDITURES						
Salaries and Wages	87,399.01	44,605.39	14,494.63	0.00	0.00	72,904.38
Contractual Services	1,929,503.02	1,542,306.84	1,339,600.42	501,604.34	36,171.46	52,126.80
Commodities	383,809.32	184,413.81	295,631.40	36,798.18	37,059.26	14,320.48
Capital Outlay	16,597,878.23	15,164,703.90	10,099,246.39	5,505,283.62	716,319.99	277,028.23
Grants, Claims, Shared Revenue and Debt Service	744,920.74	780,998.66	0.00	0.00	0.00	744,920.74
GROSS OPERATING EXPENDITURES	19,743,510.32	17,717,028.60	11,748,972.84	6,043,686.14	789,550.71	1,161,300.63
Excess of Operating Revenue Over Operating Expenditures						371,447.07
Excess of Operating Expenditures Over Operating Revenue	2,714,973.57	1,956,010.82	1,415,325.22	884,314.18	786,781.24	
GROSS NON-OPERATING REVENUE	4,849,405.06	11,961,123.84	28,000.00	0.00	0.00	4,821,405.06
GROSS NON-OPERATING EXPENDITURES	5,561,414.62	9,349,275.80	0.00	0.00	0.00	5,561,414.62
Excess of Non-Operating Revenue Over Non-Operating Expenditures		2,611,848.04	28,000.00			
Excess of Non-Operating Expenditures Over Non-Operating Revenue	712,009.56					740,009.56
EXCESS OF REVENUE OVER EXPENDITURES		$ 655,837.22				
EXCESS OF EXPENDITURES OVER REVENUE	$ 3,426,983.13		$ 1,387,325.22	$ 884,314.18	$ 786,781.24	$ 368,562.49

SECTION X

CLEARING, REFUND AND SUSPENSE FUNDS

CONTENTS

	Page
Comparative Combined Balance Sheet--Exhibit "A"	79
Analysis of Change in Unencumbered Cash Balance--Exhibit "B"	80
Comparative Combined Statement of Revenue and Expenditures--Exhibit "C"	81

Clearing, Refund and Suspense Funds

Included are funds used to clear transactions related to payroll deductions and contributions and certain other transactions of a non-operating nature. This class also includes specific funds established for refunding overcollections of taxes, fees and other monies. Suspense funds are included in this class for temporary depositing of monies until proper disposition can be determined. Generally, the type of funds included in this class are those which cannot be properly classified into another fund class.

EXHIBIT "A"

CLEARING, REFUND AND SUSPENSE FUNDS
Comparative Combined Balance Sheet
June 30

	1981	1980
RECOGNIZED ASSETS		
Cash With State Treasurer	$ 23,064,010.96	$ 17,822,573.40
TOTAL RECOGNIZED ASSETS	$ 23,064,010.96	$ 17,822,573.40
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 14,476,749.81	$ 10,392,513.15
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1981	1,314.89	---
Fiscal Year Ending June 30, 1980	0.00	70,473.17
Total Unliquidated Encumbrances	1,314.89	70,473.17
FUND BALANCES		
Unencumbered Cash Balances	8,585,946.26	7,359,587.08
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$ 23,064,010.96	$ 17,822,573.40

EXHIBIT "B"

CLEARING, REFUND AND SUSPENSE FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1980, to June 30, 1981

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1980	$ 7,359,587.08	
Encumbrances Outstanding at July 1, 1980	70,473.17	
Subtotal	7,430,060.25	
Revenue Fiscal Year 1981	121,281,846.15	
TOTAL AVAILABLE		$128,711,906.40
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1981	120,124,645.25	
Encumbrances Outstanding at June 30, 1981		
Firm Obligations	120.60	
Contingent Obligations	1,194.29	
TOTAL EXPENDED AND ENCUMBERED		120,125,960.14
UNENCUMBERED CASH BALANCE AT JUNE 30, 1981		$ 8,585,946.26

EXHIBIT "C"

CLEARING, REFUND AND SUSPENSE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1981	1980
OPERATING REVENUE		
Taxes	$104,012,639.28	$ 78,685,282.74
Agency Earnings	1,169,157.67	867,000.92
Revenue From the Use of Money and Property	230,114.04	42,850.98
Gifts, Donations and Grants	6,740.00	50.00
Other Operating Revenue	13,998.94	61,035.89
GROSS OPERATING REVENUE	105,432,649.93	79,656,220.53
OPERATING EXPENDITURES		
Salaries and Wages	230,363.23	193,906.77
Contractual Services	343,133.55	159,105.66
Commodities	9,493.93	5,565.84
Capital Outlay	0.00	0.00
Grants, Claims, Shared Revenue and Debt Service	600,649.57	394,077.26
GROSS OPERATING EXPENDITURES	1,183,640.28	752,655.53
Excess of Operating Revenue over Operating Expenditures	104,249,009.65	78,903,565.00
GROSS NON-OPERATING REVENUE	15,849,196.22	12,284,695.86
GROSS NON-OPERATING EXPENDITURES	118,941,004.97	90,388,512.95
Excess of Non-Operating Expenditures Over Non-Operating Revenue	103,091,808.75	78,103,817.09
EXCESS OF REVENUE OVER EXPENDITURES	$ 1,157,200.90	$ 799,747.91

SECTION XI

PAYROLL CLEARING FUND

CONTENTS

	Page
Comparative Balance Sheet--Exhibit "A"	85
Comparative Analysis of Change in Unencumbered Cash Balance--Exhibit "B"	86
Comparative Statement of Revenue and Expenditures--Exhibit "C"	87

Payroll Clearing Fund

The law provides that a payroll account be established in the state treasury to permit the issuance of a consolidated payroll for each state agency. The receipts to this account are derived from transfers of monies from other funds within the treasury. The disbursements are made by payroll warrants for the net amount of salaries to state employees and the remainder of funds in the form of F. I. C. A., withholding taxes and retirement deductions are disbursed to other governmental units. Normally monies transferred in are disbursed within the same month and not later than the end of a quarter.

EXHIBIT "A"

PAYROLL CLEARING FUND
Comparative Balance Sheet
June 30

	1981	1980
RECOGNIZED ASSETS		
Cash with State Treasurer	$ 53,856,400.60	$ 52,260,927.49
TOTAL RECOGNIZED ASSETS	$ 53,856,400.60	$ 52,260,927.49
LIABILITIES		
Unredeemed Warrants	$ 32,499,961.20	$ 32,782,336.93
Due for Payroll Deductions, Taxes, Retirement, Etc.:		
Due Federal Government	13,020,290.34	11,988,865.53
Due State Department of Revenue	1,097,413.56	1,016,306.27
Due Department of Administration	184,087.16	180,269.94
Due Department of Human Resources, Employment Security Division	87,610.87	85,747.25
Due Retirement Systems	4,443,133.12	4,240,453.02
Due Health Insurance Carrier and Health Maintenance Organization	2,160,442.08	1,951,041.00
Due Employee Organizations	8,656.25	9,010.85
Due United Way	9,102.77	6,896.70
Due Aetna Life Insurance and Annuity Company	345,703.25	---
Total Due for Payroll Deductions, Taxes, Retirement, Etc.	21,356,439.40	19,478,590.56
TOTAL LIABILITIES	$ 53,856,400.60	$ 52,260,927.49

EXHIBIT "B"

PAYROLL CLEARING FUND
Comparative Analysis of Change in Unencumbered Cash Balance
For the Fiscal Years Ending June 30

	1981	1980
Balance, July 1, due Federal Government	$ 11,988,865.53	$ 9,862,526.74
Balance, July 1, due Department of Revenue	1,016,306.27	33,612.55
Balance, July 1, due Health Insurance Carrier and Health Maintenance Organization	1,951,041.00	1,566,806.86
Balance, July 1, due Retirement System	4,240,453.02	2,571,076.55
Balance, July 1, due TIAA-CREF	0.00	1,027,315.87
Balance, July 1, due Department of Human Resources, Employment Security Division	85,747.25	144,670.36
Balance, July 1, due Department of Administration	180,269.94	152,278.99
Balance, July 1, due Employee Organizations	9,010.85	4,960.79
Balance, July 1, due United Way	6,896.70	---
Add: Transfers from Other State Funds	699,770,602.66	623,457,235.01
Total Amount Available	719,249,193.22	638,820,483.72
Less: Transfers to Federal Withholding Tax Fund	92,759,403.76	77,353,634.70
Transfers to State Contribution Fund	69,947,227.97	58,462,190.89
Transfers to State Withholding Tax Fund	14,187,490.10	10,527,958.17
Transfers to Unemployment Compensation Tax Clearing Fund	1,136,923.14	1,074,509.28
Transfers to Workmen's Compensation Self-Insurance Fund	2,422,662.56	2,134,565.02
Transfers to Health Insurance Clearing Fund	28,337,382.68	23,838,707.78
Transfers to KPERS Fund	37,541,846.30	34,269,779.47
Transfers to KPERS Clearing Fund	96,427.25	145,252.47
Transfers to TIAA-CREF Clearing Fund	12,705,214.88	11,400,971.55
Transfers to Voluntary TSA Clearing Fund	4,837,684.59	4,264,320.47
Transfers to Federal Employees Contribution Clearing Fund	1,092,195.78	983,466.06
Transfers to Savings Bonds Clearing Fund	772,021.51	973,023.83
Transfers to Optional Life Insurance Clearing Fund	730,686.01	544,977.54
Transfers to Employee Organization Dues Clearing Fund	118,727.98	87,999.65
Transfers to KPERS Uncertified Prior Service Amounts Clearing Fund	0.00	401,408.10
Transfers to United Way Contributions Clearing Fund	101,520.20	44,405.49
Transfers to Deferred Compensation Clearing Fund	3,012,859.64	---
Payroll Warrants Issued (Including Earned Income Credits)	428,092,479.47	392,834,722.69
Total Disbursements	697,892,753.82	619,341,893.16
BALANCE, June 30 (Note 1)	$ 21,356,439.40	$ 19,478,590.56

Note 1 -- Represents $5,784,983.24 for OASDI, $7,179,548.30 for federal withholding taxes and $55,758.80 for Savings Bonds due the federal government; $1,097,413.56 Kansas withholding taxes due the Department of Revenue; $184,087.16 workmen's compensation contributions due the Department of Administration; $87,610.87 unemployment compensation contributions due the Department of Human Resources; $1,370,336.30 retirement contributions due the Teachers' Insurance Annuity Association and College Retirement Equity Fund; $3,072,796.82 due the Kansas Public Employees Retirement System; $2,160,442.08 health insurance and health maintenance organization contributions due Blue Cross-Blue Shield and Prime Health; $9,102.77 membership fees due employee organizations; $8,656.25 employee contributions due the United Way; and $345,703.25 employee deferred compensation deductions due Aetna Life Insurance and Annuity Company.

EXHIBIT "C"

PAYROLL CLEARING FUND
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1981	1980
NON-OPERATING REVENUE		
Transfers from Other State Funds	$699,770,602.66	$623,457,235.01
GROSS NON-OPERATING REVENUE	699,770,602.66	623,457,235.01
NON-OPERATING EXPENDITURES		
Transfers from Payroll Clearing Fund:		
Transfers to Federal Withholding Tax Fund	92,269,403.76	77,353,634.70
Transfers to State Contribution Fund	69,947,227.97	58,462,190.89
Transfers to State Withholding Tax Fund	14,187,490.10	10,527,958.17
Transfers to Unemployment Compensation Tax Clearing Fund	1,130,923.14	1,074,509.28
Transfers to Health Insurance Clearing Fund	28,337,382.68	23,838,707.78
Transfers to KPERS Fund	37,541,846.30	34,269,779.47
Transfers to KPERS Clearing Fund	96,427.25	145,252.47
Transfers to TIAA-CREF Clearing Fund	12,705,214.88	11,400,971.55
Transfers to Voluntary T.S.A. Clearing Fund	4,837,684.54	4,264,320.47
Transfers to Federal Employees Contribution Clearing Fund	1,092,195.78	983,466.06
Transfers to Workmen's Compensation Self-Insurance Fund	2,422,662.56	2,134,565.02
Transfers to Savings Bonds Clearing Fund	772,021.51	973,023.83
Transfers to Optional Life Insurance Clearing Fund	730,686.01	544,977.54
Transfers to Employee Organization Dues Clearing Fund	118,727.98	87,999.65
Transfers to KPERS Uncertified Prior Service Amounts Clearing Fund	0.00	401,408.10(a)
Transfers to United Way Contributions Clearing Fund	101,520.20	44,405.49
Transfers to Deferred Compensation Clearing Fund	3,012,859.64	---
Gross Transfers from Payroll Clearing Fund	269,800,274.35	226,507,170.47
Warrants Issued from Payroll Clearing Fund:		
Payroll Warrants (Including Earned Income Credits)	428,092,479.47	392,834,722.69
GROSS NON-OPERATING EXPENDITURES	697,892,753.82	619,341,893.16
Excess of Non-Operating Revenue Over Non-Operating Expenditures	$ 1,877,848.84	$ 4,115,341.85

(a) These amounts were subsequently refunded to the contributing state agency by reducing the expenditures of the appropriate state agency fund and account and reducing the receipts in the KPERS Uncertified Prior Service Amounts Clearing Fund accordingly pursuant to Sections 12 and 13, Chapter 5, L. 1980.

SECTION XII

REVENUE BOND INDEBTEDNESS

EXHIBIT "D"

REVENUE BOND INDEBTEDNESS
JUNE 30, 1981

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
HIGHWAY FUNDS				
Department of Transportation K.S.A. Chapter 68, Article 23				
Highways	June 1, 1972			
	(Series A)	1982 - 1986	5.50	$ 12,230,000
		1987	5.30	1,255,000
		1988 - 1989	4.90	2,710,000
		1990 - 1993	5.00	6,340,000
		1994 - 1997	5.10	7,810,000
		1998 - 2000	5.20	7,045,000
		2001	3.50	2,610,000
	(Series B)	1982 - 1989	5.50	15,260,000
		1990	5.40	1,395,000
		1991 - 1992	5.25	2,990,000
		1993 - 1997	5.30	8,845,000
		1998 - 2001	5.40	6,285,000
		2002	4.50	2,725,000
	October 1, 1973			
	(Series A)	1982 - 1988	5.50	12,655,000
		1989 - 1990	5.00	2,805,000
		1991 - 1994	5.25	5,995,000
		1995	5.30	1,700,000
		1996 - 1998	5.40	5,600,000
		1999 - 2002	5.50	8,845,000
		2003	4.50	2,600,000
	May 1, 1975			
	(Series A)	Retired	5.50	4,190,000
		Retired	5.25	1,810,000
	April 1, 1976			
	(Series A)	Retired	4.75	18,000,000
		Retired	4.70	7,000,000
		Retired	4.00	6,000,000
		Retired	4.25	6,000,000
		1982	4.50	13,000,000
	October 1, 1976			
	(Series B)	1983 - 1988	6.50	12,730,000
		1989 - 1995	5.75	27,410,000
		1996 - 1997	5.90	8,435,000
		1998 - 2000	6.00	14,625,000
		2001	4.50	5,800,000
	September 1, 1977			
	(Series A)	Retired	4.75	1,405,000
		1982 - 1987	6.00	13,505,000
		1988 - 1990	4.75	6,155,000
		1991	4.80	2,280,000
		1992	4.90	2,405,000
		1993 - 1995	5.00	8,045,000
		1996 - 1997	4.00	6,175,000
	March 1, 1979			
	(Series A)	1983 - 1986	6.50	9,305,000
		1987	6.90	2,715,000
		1988 - 1989	5.40	5,890,000
		1990 - 1995	5.50	22,090,000
TOTAL HIGHWAY FUNDS INDEBTEDNESS				320,000,000
ENTERPRISE FUNDS				
Fort Hays State University K.S.A. Chapter 76, Article 6a				
Housing System Revenue	October 1, 1962			
	(Series A)	1982 - 1997	2.75	450,000
	(Series B)	1982 - 1999	3.00	656,000
	(Series C)	1982 - 2003	3.375	1,250,000
	(Series D)	1982 - 2002	3.50	375,000
	October 1, 1963	1982 - 2003	3.625	636,000
	August 1, 1968			
	(Series A)	1982 - 2008	3.00	500,000
	(Series B)	1982 - 1993	5.00	550,000

Bonded Debt Outstanding July 1, 1980	New Bonds Issued	Current Transactions: Principal Due	Current Transactions: Principal Paid	Bonded Debt Outstanding June 30, 1981
$ 6,355,000	$	$ 925,000	$ 925,000	$ 5,430,000
1,255,000				1,255,000
2,710,000				2,710,000
6,340,000				6,340,000
7,810,000				7,810,000
7,045,000				7,045,000
2,610,000				2,610,000
9,800,000		865,000	865,000	8,935,000
1,395,000				1,395,000
2,990,000				2,990,000
8,845,000				8,845,000
8,785,000				8,785,000
2,725,000				2,725,000
8,010,000		815,000	815,000	7,195,000
2,605,000				2,605,000
5,995,000				5,995,000
1,700,000				1,700,000
5,600,000				5,600,000
8,845,000				8,845,000
2,600,000				2,600,000
910,000		910,000	910,000	
13,000,000		6,000,000	6,000,000	7,000,000
12,730,000				12,730,000
22,410,000				22,410,000
8,435,000				8,435,000
14,825,000				14,825,000
5,600,000				5,600,000
11,040,000		1,335,000	1,335,000	9,705,000
6,155,000				6,155,000
7,280,000				7,280,000
2,405,000				2,405,000
8,045,000				8,045,000
6,125,000				6,125,000
9,305,000				9,305,000
2,715,000				2,715,000
5,890,000				5,890,000
22,090,000				22,090,000
257,980,000		10,850,000	10,850,000	247,130,000
287,000		13,000	13,000	274,000
443,000		17,000	17,000	426,000
928,000		26,000	26,000	902,000
258,000		9,000	9,000	249,000
463,000		15,000	15,000	448,000
410,000		10,000	10,000	400,000
380,000		20,000	20,000	360,000

EXHIBIT "D" - Continued

REVENUE BOND INDEBTEDNESS
JUNE 30, 1981

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Concluded				
Fort Hays State University - Concluded				
Housing System Revenue	February 1, 1969			
		Retired	5.375	$ 235,000
		Retired	5.125	230,000
		1982 - 1987	5.00	605,000
		1988 - 1989	5.25	190,000
		1990 - 1994	5.375	565,000
Health and Environment K.S.A. Chapter 12, Article 37				
Sewage Treatment Construction	June 1, 1974 (Series B)	1982 - 1984	5.75	465,000
		1985	5.625	60,000
		1986	5.30	65,000
		1987 - 1990	5.40	300,000
		1991 - 1994	5.50	370,000
	December 1, 1976 (Series D)	1982 - 1985	5.25	710,000
		1986	4.90	105,000
		1987	5.00	110,000
		1988	5.10	120,000
		1989	5.20	125,000
		1990	5.30	130,000
		1991	5.40	140,000
		1992	5.50	145,000
		1993	5.60	155,000
		1994	5.70	165,000
		1995 - 1996	5.75	350,000
Kansas State University K.S.A. Chapter 76, Article 6a				
Student Union Annex I	July 1, 1961			
		Retired	4.00	170,000
		Retired	3.75	320,000
		Retired	4.25	90,000
		1982 - 1986	4.00	920,000
Married Students Apartments No. 3	October 1, 1962			
		Retired	3.125	45,000
		Retired	2.50	15,000
		Retired	2.625	40,000
		Retired	2.75	50,000
		Retired	3.125	30,000
		Retired	3.10	65,000
		Retired	3.50	50,000
		Retired	3.25	25,000
		1982	3.30	25,000
		1983	3.35	25,000
		1984 - 2003	3.375	800,000
Housing System Revenue	April 1, 1964 (Series A)	1982 - 1996	2.75	1,212,000
	(Series B)	1982 - 1997	2.875	1,792,000
	(Series C)	1982 - 1997	2.75	1,062,000
	(Series D)	1982 - 2002	3.375	1,475,000
	(Series E)	1982 - 2000	3.50	730,000
	(Series F)	Retired	4.00	135,000
		Retired	3.00	210,000
		Retired	3.10	55,000
		Retired	3.25	305,000
	(Series G)	1982 - 2004	3.625	3,006,000
	April 1, 1965 (Series A)	1982 - 2005	3.75	1,750,000
Building Revenue	April 1, 1966	1982 - 2006	3.00	2,890,000
Stadium Revenue	October 1, 1967			
		Retired	5.00	120,000
		Retired	4.50	300,000
		1982 - 1985	4.375	410,000
		1986 - 1988	4.30	420,000

(a) The bonded debt outstanding at June 30, 1980, was erroneously cited as $45,000 in the 1980 financial report.

Bonded Debt Outstanding July 1, 1980	New Bonds Issued	Current Transactions: Principal Due	Current Transactions: Principal Paid	Bonded Debt Outstanding June 30, 1981
$	$	$	$	$
545,000		70,000	70,000	475,000
190,000				190,000
565,000				565,000
220,000		50,000	50,000	170,000
60,000				60,000
65,000				65,000
300,000				300,000
370,000				370,000
460,000		85,000	85,000	375,000
105,000				105,000
110,000				110,000
120,000				120,000
125,000				125,000
130,000				130,000
140,000				140,000
145,000				145,000
155,000				155,000
165,000				165,000
350,000				350,000
320,000 (a)		50,000	50,000	270,000
25,000		25,000	25,000	
25,000				25,000
25,000				25,000
781,000				781,000
764,000		38,000	38,000	726,000
1,142,000		55,000	55,000	1,087,000
692,000		32,000	32,000	660,000
1,100,000		35,000	35,000	1,065,000
512,000		18,000	18,000	494,000
2,831,000		80,000	80,000	2,751,000
1,400,000		35,000	35,000	1,365,000
2,264,000		60,000	60,000	2,204,000
450,000		80,000	80,000	370,000
420,000				420,000

EXHIBIT "D" - Continued

REVENUE BOND INDEBTEDNESS
JUNE 30, 1981

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue	Bonded Debt Outstanding July 1, 1980	New Bonds Issued	Current Transactions: Principal Due	Current Transactions: Principal Paid	Bonded Debt Outstanding June 30, 1981
ENTERPRISE FUNDS - Continued									
Kansas State University - Concluded									
Student Union Annex II	November 1, 1968	Retired	5.25	$ 790,000	$ -----	$	$	$	$ -----
		1982 - 1984	4.75	710,000	580,000		130,000	130,000	450,000
		1985 - 1986	4.875	330,000	330,000				330,000
		1987 - 1989	5.00	570,000	570,000				570,000
		1990 - 1994	5.125	1,550,000	1,550,000				1,550,000
Student Recreational Building	May 1, 1977	1982	5.50	840,000	350,000		180,000	180,000	170,000
		1983 - 1987	5.20	710,000	710,000				710,000
		1988 - 1991	5.10	490,000	490,000				490,000
		1992	5.20	120,000	120,000				120,000
		1993	5.30	120,000	120,000				120,000
		1994 - 2001	5.50	720,000	720,000				720,000
Emporia State University K.S.A. Chapter 76, Article 6a									
Men's Residence Hall No. 1	May 1, 1957	1982 - 1997	2.75	150,000	84,000		4,000	4,000	80,000
Women's Dormitory No. 2	November 1, 1959	1982 - 2000	3.125	250,000	165,000		6,000	6,000	159,000
Women's Residence Hall No. 3	October 1, 1961	Retired	3.00	54,000	-----				-----
		Retired	2.875	98,000	-----				-----
		1982	3.375	260,000	60,000		30,000	30,000	30,000
		1983 - 2001	3.50	888,000	798,000				798,000
Student Union Annex	October 1, 1961	Retired	2.875	60,000	-----				-----
		1982	3.375	100,000	24,000		12,000	12,000	12,000
		1983 - 1991	3.50	340,000	122,000				122,000
Women's Dormitory No. 4	April 1, 1962	Retired	3.00	20,000	-----				-----
		Retired	2.75	10,000	-----				-----
		Retired	3.25	10,000	-----				-----
		Retired	3.375	22,000	-----				-----
		1982	3.50	42,000	14,000		7,000	7,000	7,000
		1983 - 1998	3.375	164,000	164,000				164,000
		1999 - 2001	3.625	57,000	33,000				33,000
Men's Residence Hall No. 2	May 1, 1964	1982 - 2004	3.625	275,000	200,000		5,000	5,000	195,000
Men's Residence Hall No. 3	April 1, 1969	1982 - 2000	3.00	1,100,000	930,000		30,000	30,000	900,000
		Canceled	7.25	30,000	-----				-----
		Retired	7.00	30,000	-----				-----
		2001 - 2003	6.50	85,000	85,000				85,000
		2003	6.75	30,000	30,000				30,000
		2004 - 2009	7.125	270,000	250,000				250,000
Student Union Addition	April 1, 1970	Retired	7.00	205,000	25,000		25,000	25,000	-----
		1982 - 1985	6.75	130,000	130,000				130,000
		1986 - 1987	7.00	70,000	70,000				70,000
		1988 - 2000	7.25	795,000	795,000				795,000
Pittsburg State University K.S.A. Chapter 76, Article 6a									
Men's Residence Hall No. 3	October 1, 1955	Retired	3.50	24,000	-----				-----
		Retired	3.25	34,000	-----				-----
		1982 - 1987	3.50	67,000	35,000		5,000	5,000	30,000
Married Students Apartments 1 and 2 and Men's Dormitory No. 4	October 1, 1956	1982 - 1997	2.75	400,000	230,000		11,000	11,000	219,000
Student Center Addition	October 1, 1961	Retired	2.50	66,000	-----				-----
		Retired	2.875	74,000	-----				-----
		Retired	3.50	64,000	-----				-----
		Retired	3.00	22,000	-----				-----
		Retired	3.10	24,000	-----				-----
		Retired	3.20	24,000	-----				-----
		Retired	3.25	26,000	-----				-----
		Retired	3.30	26,000	-----				-----
		1982	3.375	54,000	54,000		26,000	26,000	28,000
		1983 - 1992	3.50	334,000	331,000				331,000
Women's Dormitory and Food Service - Men's Dormitory Addition	October 1, 1962	1982 - 2005	3.75	1,250,000	974,000		25,000	25,000	949,000

EXHIBIT "D" - Continued

REVENUE BOND INDEBTEDNESS
JUNE 30, 1981

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Continued				
Pittsburg State University - Concluded				
Dormitory and Married Students Apartments	October 1, 1962			
	(Series A)	1982 - 1996	3.125	$ 206,000
	(Series B)	Retired	2.75	40,000
		Retired	3.125	58,000
		Retired	3.25	32,000
		Retired	3.375	74,000
		1982 - 2002	3.50	772,000
University of Kansas K.S.A. Chapter 76, Article 6a				
J. R. Pearson Resident Hall	October 1, 1956	1982 - 1997	2.75	710,000
Student Union Annex	October 1, 1958	1982 - 1999	3.00	1,100,000
Hashinger Hall	April 1, 1961	1982 - 2000	3.50	1,300,000
Stauffer Place III	October 1, 1961	1982	3.375	192,000
		1983 - 2001	3.50	408,000
Ellsworth Hall	April 1, 1962	1982 - 1999	3.375	1,750,000
Housing System Revenue	April 1, 1964			
	(Series A)	1982 - 1996	2.75	841,000
	(Series B)	1982 - 1998	2.875	936,000
	(Series C)	1982 - 1997	3.00	2,312,000
	(Series E)	Retired	4.25	160,000
		Retired	3.75	180,000
		1982 - 1999	3.50	1,690,000
		2000 - 2004	3.60	650,000
Housing System Revenue Oliver Hall	April 1, 1965 (Series A)	1982 - 2003	3.75	2,700,000
Student Union Addition	January 1, 1968	1982 - 1988	4.625	725,000
		1989 - 1993	4.70	275,000
Student Health Facilities	June 1, 1972	1982 - 1986	4.875	1,590,000
		1987	5.00	180,000
		1988	5.10	180,000
		1989 - 1990	5.20	400,000
		1991 - 1992	5.25	450,000
Satellite Student Union	July 1, 1977	1982 - 1991	5.10	1,110,000
		1992	5.20	130,000
		1993	5.30	140,000
		1994 - 1997	5.40	620,000
University of Kansas Medical Center K.S.A. Chapter 76, Article 8				
Dormitory Addition	October 1, 1961	Retired	2.75	17,000
		Retired	3.00	9,000
		Retired	3.25	19,000
		1982 - 2002	3.375	119,000
Clinical Facility	September 1, 1976	1982 - 1986	8.00	5,240,000
		1987 - 1989	6.50	3,265,000
		1990 - 1991	6.75	2,640,000
		1992 - 1993	7.00	3,080,000
		1994 - 1997	7.25	7,775,000
Wichita State University K.S.A. Chapter 76, Article 6a				
Field House Revenue	October 1, 1954	Retired	2.875	139,000
		Retired	3.125	53,000
		1982 - 1984	3.25	308,000
Student Union Revenue	February 1, 1958			
	(Series A)	Retired	4.00	122,000
		Retired	3.50	18,000
		Retired	3.875	105,000
		1982 - 1983	4.00	255,000
	(Series B)	1982 - 1997	2.875	1,200,000

Bonded Debt Outstanding July 1, 1980	Current Transactions: New Bonds Issued	Current Transactions: Principal Due	Current Transactions: Principal Paid	Bonded Debt Outstanding June 30, 1981
$ 125,000	$	$ 6,000	$ 6,000	$ 119,000
673,000		22,000	22,000	651,000
408,000		19,000	19,000	389,000
761,000		31,000	31,000	730,000
815,000		30,000	30,000	785,000
28,000		14,000	14,000	14,000
362,000				362,000
1,084,000		45,000	45,000	1,039,000
525,000		28,000	28,000	497,000
620,000		28,000	28,000	592,000
1,513,000		71,000	71,000	1,442,000
1,690,000		60,000	60,000	1,630,000
650,000				650,000
1,843,000		55,000	55,000	1,788,000
370,000		40,000	40,000	330,000
275,000				275,000
910,000		145,000	145,000	765,000
180,000				180,000
180,000				180,000
400,000				400,000
450,000				450,000
1,010,000		60,000	60,000	950,000
130,000				130,000
140,000				140,000
620,000				620,000
119,000		4,000	4,000	115,000
4,655,000		635,000	635,000	4,020,000
3,265,000				3,265,000
2,640,000				2,640,000
3,080,000				3,080,000
7,775,000				7,775,000
110,000		26,000	26,000	84,000
74,000		29,000	29,000	45,000
883,000		18,000	18,000	865,000

EXHIBIT "D" - Continued

REVENUE BOND INDEBTEDNESS
JUNE 30, 1981

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Concluded				
Wichita State University - Concluded				
On Campus Parking Revenue	June 1, 1958	Retired	3.25	$ 15,000
		Retired	3.50	32,000
		Retired	3.75	96,000
		Retired	4.00	87,000
		1982 - 1983	4.125	70,000
Student Housing Revenue	October 1, 1960			
	(Series A)	1982 - 1993	2.75	627,000
	(Series B)	Retired	2.875	48,000
		1982 - 2001	3.00	337,000
Student Union Revenue	May 1, 1967			
	(Series C)	Retired	4.50	155,000
		Retired	4.20	235,000
		1982 - 1986	4.00	335,000
		1986 - 1999	4.20	1,075,000
Stadium Addition Revenue	July 1, 1969	Retired	4.75	45,000
		Retired	4.625	45,000
		1982 - 1984	4.75	340,000
		1985	4.875	50,000
		1986 - 1989	5.00	270,000
Dormitory Revenue	June 1, 1976	Retired	6.50	75,000
		1982 - 1983	6.75	180,000
		1984 - 1989	6.20	380,000
		1990	6.30	80,000
		1991 - 1992	6.50	175,000
		1993 - 1994	6.70	200,000
		1995 - 1996	6.75	310,000
TOTAL ENTERPRISE FUND INDEBTEDNESS				94,420,000
INTRAGOVERNMENTAL SERVICE FUNDS				
Department of Administration K.S.A. 75-3629 and K.S.A. 75-3635				
535 Kansas Avenue, Office Building	August 1, 1971	1982	2.97	800,000
5th and Kansas Properties	October 1, 1975	1982 - 1996	5.39	1,300,000
TOTAL INTRAGOVERNMENTAL SERVICE FUNDS INDEBTEDNESS				2,100,000
CAPITAL PROJECTS FUNDS				
Adjutant General K.S.A. Chapter 48, Article 3				
Armory	June 1, 1958			
	(Series "KK")	Retired	3.50	100,000
	April 1, 1960			
	(Series "LL")	Retired	4.125	85,000
	(Series "MM")	Retired	4.125	85,000
	January 1, 1961			
	(Series "NN")	Retired	4.00	85,000
	(Series "OO")	Retired	4.00	85,000
Fort Hays State University K.S.A. Chapter 76, Article 6a				
Physical Education Building	December 1, 1970	Retired	6.90	870,000
		Retired	6.70	150,000
		1982 - 1988	6.50	1,405,000
		1989 - 1990	6.70	520,000
		1991	6.80	275,000
		1992 - 1994	6.90	990,000
		Canceled	6.90	385,000
		1996	5.50	405,000

Bonded Debt Outstanding July 1, 1980	New Bonds Issued	Current Transactions: Principal Due	Current Transactions: Principal Paid	Bonded Debt Outstanding June 30, 1981
$	$	$	$	$
60,000		20,000	20,000	40,000
342,000		22,000	22,000	320,000
265,000		10,000	10,000	255,000
310,000		55,000	55,000	255,000
1,060,000				1,060,000
170,000		40,000	40,000	130,000
50,000				50,000
270,000				270,000
140,000		45,000	45,000	95,000
380,000				380,000
80,000				80,000
175,000				175,000
200,000				200,000
310,000				310,000
73,558,000		2,877,000	2,877,000	70,681,000
160,000		80,000	80,000	80,000
1,040,000		65,000	65,000	975,000
1,200,000		145,000	145,000	1,055,000
6,000		6,000	6,000	
6,000		6,000	6,000	
150,000		150,000	150,000	1,405,000
1,405,000				520,000
520,000				275,000
275,000				990,000
990,000				405,000
405,000				

EXHIBIT "D" - Concluded

REVENUE BOND INDEBTEDNESS
JUNE 30, 1981

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
CAPITAL PROJECTS FUNDS - Concluded				
University of Kansas K.S.A. Chapter 76, Article 6a				
Humanities Building	March 1, 1971	Retired	5.20	$ 140,000
		Retired	5.00	280,000
		1982 - 1985	4.50	360,000
		1986 - 1987	4.75	210,000
		1988 - 1992	5.00	610,000
University of Kansas Medical Center K.S.A. 76-6a33 and K.S.A. 76-6a34				
Parking Facility	July 1, 1978 (Series 1978)	1982 - 1988	6.50	610,000
		1989 - 1992	6.00	400,000
		1993 - 1996	6.30	500,000
		1997 - 1999	6.50	430,000
		2000	6.60	150,000
		2001 - 2003	6.75	510,000
Wichita State University K.S.A. Chapter 76, Article 6a				
Library Revenue	June 4, 1960 (Series A & B)	1982 - 1990	5.00	3,600,000
Academic and Service Building Revenue	June 1, 1971	Retired	6.00	150,000
		1982 - 1986	5.50	1,475,000
		1987 - 1990	6.00	1,125,000
		1991 - 1992	6.10	650,000
TOTAL CAPITAL PROJECTS FUNDS INDEBTEDNESS				16,640,000
TOTAL ALL FUNDS INDEBTEDNESS				$ 433,160,000

Bonded Debt Outstanding July 1, 1980	New Bonds Issued	Current Transactions: Principal Due	Current Transactions: Principal Paid	Bonded Debt Outstanding June 30, 1981
$ -----	$	$	$	$ -----
80,000		80,000	80,000	-----
360,000				360,000
210,000				210,000
610,000				610,000
560,000		50,000	50,000	510,000
400,000				400,000
500,000				500,000
430,000				430,000
150,000				150,000
510,000				510,000
2,115,000		145,000	145,000	1,970,000
-----				-----
1,150,000		150,000	150,000	1,000,000
1,125,000				1,125,000
650,000				650,000
12,607,000	-----	587,000	587,000	12,020,000
$ 345,345,000	$ -----	$14,459,000	$14,459,000	$ 330,886,000

SECTION XIII

DIRECTORY OF STATEMENTS INCLUDED IN VOLUME II

STATEMENTS INCLUDED IN VOLUME II

Analysis of Appropriation Accounts--Schedule "A"

Statement of Change in Fund Balance--Schedule "B"

Statement of Revenue--Schedule "C"

Analysis of State Tax Accounts--Statement"C"

Analysis of State Tax Accounts by County--Schedule "C-I" and "C-II"

Valuation and Tax Levied--Schedule "C-III"

Estimated Motor Vehicle Taxes--Schedule "C-IV"

Receipts from Counties--Statement "D"

Comparison of Expenditures (Including Encumbrances) Applicable to Fiscal Year 1981 with Legislative Appropriation Limitation--Schedule "D"

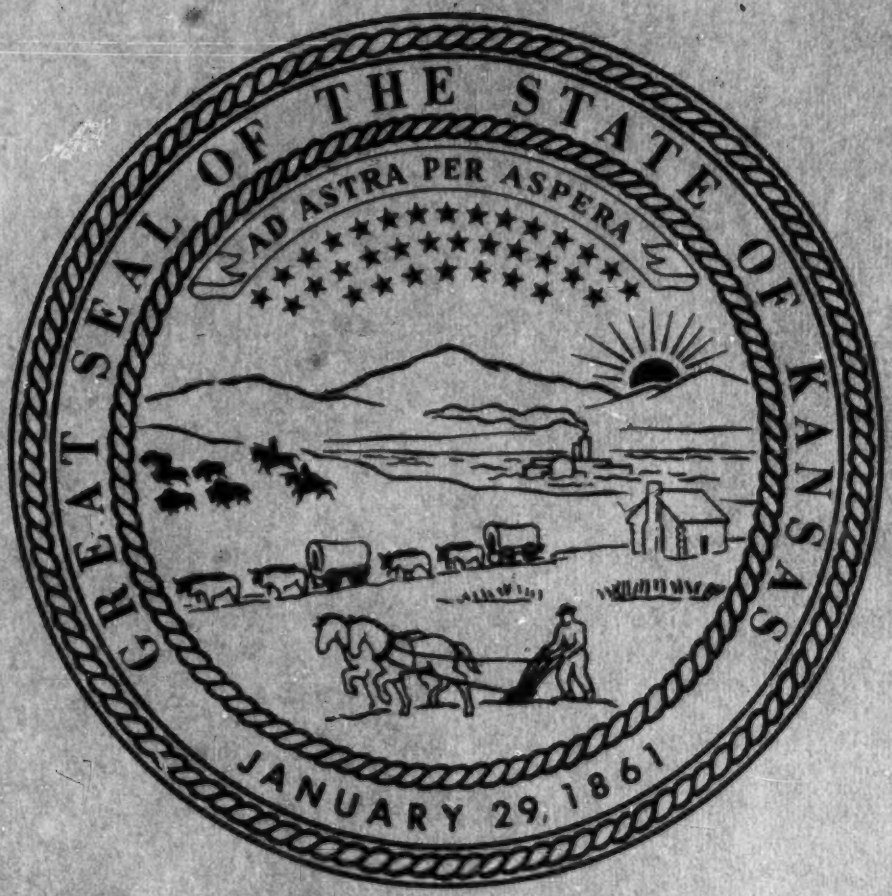
Retail Sales Tax Receipts by Counties--Statement "E"

Cross Reference Index--Section XV

S 2900-1, Vol. II, 4 (A)

FINANCIAL REPORT

STATE OF KANSAS



1981 FISCAL YEAR

Department of Administration

Division of Accounts and Reports

SECTION XIV

STATISTICAL AND SUPPLEMENTAL STATEMENTS

CONTENTS

*Analysis of Appropriation Accounts -- Schedule "A"
- General Revenue Fund ---------- 108
- Federal Revenue Sharing Fund ---------- 143
- Capital Projects Fund ---------- 149

*Statement of Change in Fund Balance -- Schedule "B"
- Special Revenue Funds ---------- 161
- Highway Funds ---------- 189
- Enterprise Funds ---------- 190
- Intragovernmental Service Funds ---------- 197
- Trust and Agency Funds ---------- 200
- Capital Projects Funds ---------- 209
- Clearing, Refund & Suspense Funds ---------- 211
- Payroll Clearing Fund ---------- 215

*Statement of Revenue -- Schedule "C"
- General Revenue Fund ---------- 216
- Federal Revenue Sharing Fund ---------- 216
- Special Revenue Funds ---------- 217
- Highway Funds ---------- 232
- Enterprise Funds ---------- 233
- Intragovernmental Service Funds ---------- 237
- Trust and Agency Funds ---------- 239
- Capital Projects Funds ---------- 244
- Clearing, Refund & Suspense Funds ---------- 245
- Payroll Clearing Fund ---------- 247

Analysis of State Tax Accounts -- Statement "C" ---------- 248

Analysis of State Tax Accounts by County:
- Real Estate and Other Property -- Schedule "C-I" ---------- 249
- Motor Vehicles -- Schedule "C-II" ---------- 251

Valuation and Tax Levied -- Schedule "C-III" ---------- 253

Estimated Motor Vehicles Taxes -- Schedule "C-IV" ---------- 255

Comparison of Expenditures (Including Encumbrances) Applicable to Fiscal Year 1981 with Legislative Appropriation Limitation -- Schedule "D" ---------- 257

Receipts from Counties -- Statement "D" ---------- 264

Retail Sales Tax Receipts by Counties -- Statement "E" ---------- 266

Cross Reference Index -- Section XV ---------- 267

* Totals may not add in these statements because of rounding, due to the omission of cents. Asterisks shown in the agency detail of Schedules A and B indicate the amounts that comprise the agency total, which is also indicated by an asterisk.